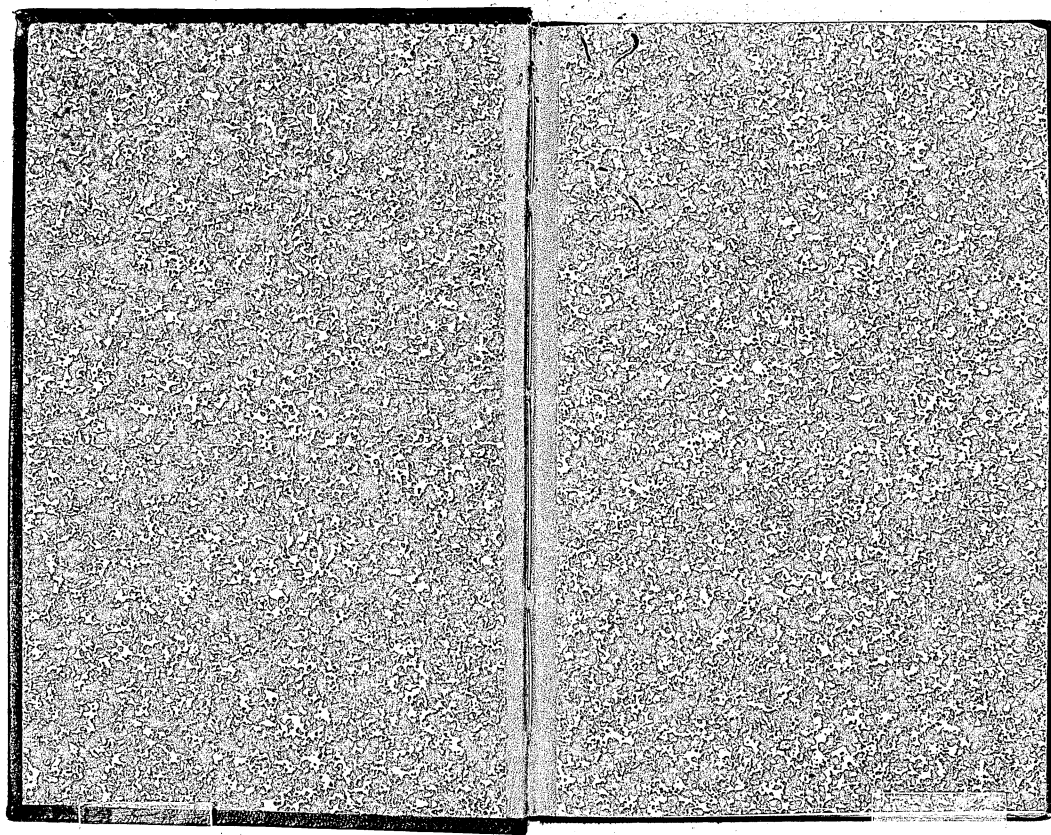
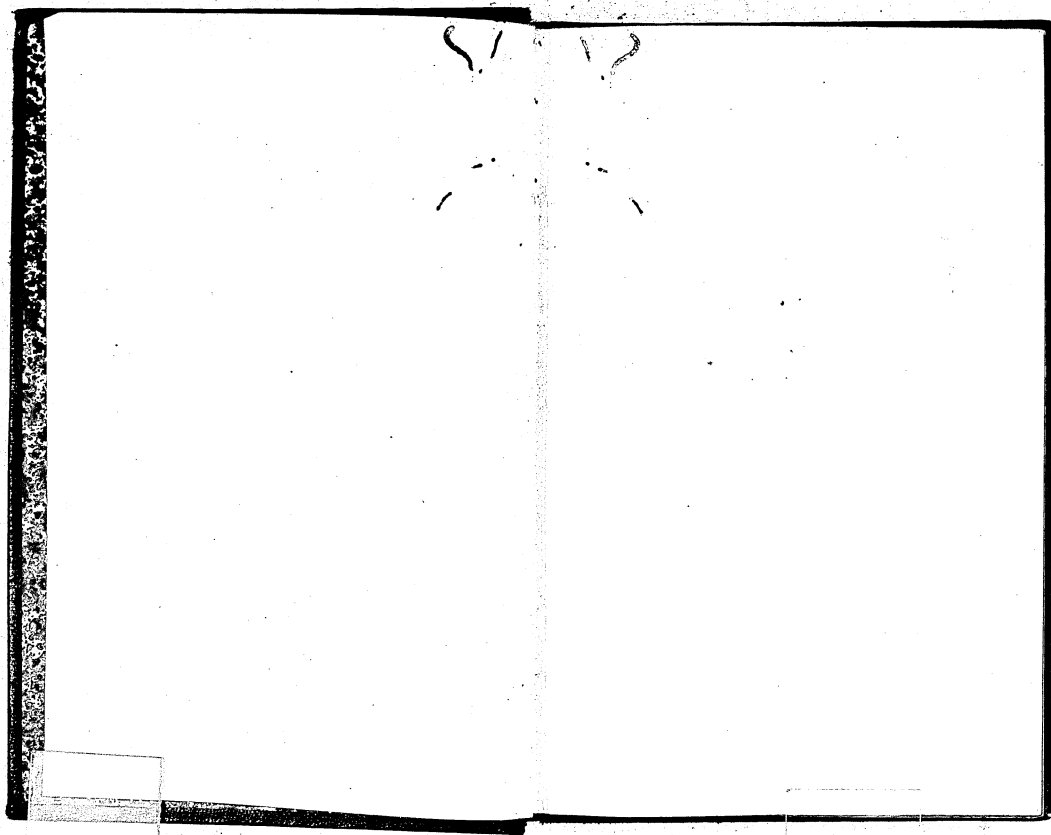


REPORT
OF
THE COMMITTEE
OF THE
BENGAL CHAMBER OF COMMERCE
FOR THE YEAR 1941

VOL. I





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Vol. I.

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Conference Bill of Lading	122A & 123A
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Tonnage Schedule & Measurement Rules for the Port of Calcutta	126A to 130A
Tonnage Schedule for Indian Ports etc.	131A to 146A
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Money, Weights and Measures of Ceylon, China, India, etc. etc.	152A to 160A

BENGAL CHAMBER OF COMMERCE

ANNUAL GENERAL MEETING 1941.

AND

EXTRAORDINARY GENERAL MEETING 1941.

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 27th February 1942 at 3 o'clock P.M. Sir George Morton, O.B.E., M.C., President of the Chamber, occupied the chair.

The following members were present :—

MR. I. A. CLARK	...	Messrs. Anderson, Wright & Co.
„ W. A. M. WALKER, O.B.E., M.L.A.	„	Barry & Co.
„ N. A. GRANT	...	Balmer, Lawrie & Co., Ld.
SIR THOMAS LAMB MR. R. L. HARDS	... }	Begg Dunlop & Co., Ld.
„ A. DUNCAN, C.I.E.	...	Bengal Nagpur Railway Co., Ld.
„ A. P. BENTHALL	...	Messrs. Bird & Co. and Messrs. F. W. Heijgers & Co.
„ D. J. McINTOSH	...	The British Insulated Cables, Ld.
SIR GUY COOPER, M.C., D.C.M.	...	The Burmah-Shell Oil Storage & Distributing Co. of India, Ld.
MR. D. GHOSH, C.I.E., I.C.S. (Retd.)	...	The Calcutta Electric Supply Corporation, Ld.
„ A. C. WATKINS	...	The Chartered Bank of India, Australia & China.
„ H. F. STACKARD	...	The Commercial Union Assur- ance Co., Ld.
„ J. DAWSON	...	Messrs. Cor & Kings (Agents), Ld.
„ D. A. WYLIE	...	„ W. F. Ducat & Co.

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Mr. G. M. GARRIE	...	} Messrs. Thomas Duff & Co.
" W. M. WHYTE	...	
" J. S. GRAHAM	...	" Duncan Brothers & Co.
" R. E. MARRIOTT	...	East Indian Railway.
" L. SQUIRE	...	Messrs. A. W. Figgis & Co.
" F. C. GUTHRIE	...	} James Finlay & Co., Ltd.
" R. L. MANNERS	...	
" H. A. LUKE	...	" W. Haworth & Co.
" H. E. MURIEL	...	Hongkong & Shanghai Banking Corporation.
SIR BERNARD PRATT	...	Imperial Chemical Industries (India), Ltd.
MR. W. G. BRISTOW	...	The Imperial Tobacco Co. of India, Ltd.
" J. H. BURDER	...	Messrs. Jardine, Skinner & Co.
" E. H. GROVE	...	" Kettlewell, Bullen & Co., Ltd.
" A. N. WARDLEY	...	" Kilburn & Co.
" J. N. SMART	...	" Landale & Clark, Ltd.
" J. L. RUTHVEN	...	} " Landale & Morgan.
" R. E. BIRTWISTLE	...	
" H. L. JACKSON	...	London & Lancashire Insurance Co., Ltd.
" J. ORR	...	Messrs. Lovelock & Leves.
" N. R. LUKE	...	" James Luke & Sons.
THE HON'BLE MR. R. R. HADDOW	...	} Mackinnon, Mackenzie & Co.
MR. A. B. MALETT	...	
" A. K. G. HOGG	...	
" W. L. GORDON	...	} " Macneill & Co.
" H. SHEDDEN	...	

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MR. A. H. SYME	...	Messrs. A. M. Mair & Co.
" R. B. LAGDEN, O.B.E., M.O.	...	" McLeod & Co., Ltd.
" J. C. NIVEN	...	} " D. L. Miller & Co., Ltd.
" B. M. BOMFORD	...	
" H. N. BETTS	...	" Morgan, Walker & Co.
" R. C. COOPER	...	
" D. H. FERGUSON	...	" Mytton Wallace & Co.
" N. W. CRISHOLM	...	The National Bank of India, Ltd.
" F. CARL SEAGER	...	The Ocean Accident & Guarantee Corporation, Ltd.
" W. J. SAVAGE	...	Oriental Gas Co., Ltd.
" M. I. HOCHSTEIN	...	Messrs. Parry & Co., Ltd.
" J. S. KER	...	" Place, Siddons & Gough.
" G. EUTHYMIOPOLO	...	" Kalli Brothers, Ltd.
" D. P. GOENKA	...	" Ramdutt Ramkissendass.
" A. RAYNER HOLT	...	The Royal Exchange Assurance Corporation.
" H. D. TOWNEND	...	} Messrs. Shaw, Wallace & Co.
" C. R. HATFIELD	...	
" J. W. R. STEVEN	...	" R. Sim & Co., Ltd.
" J. HAMILTON	...	Standard Life Assurance Co.
" C. M. MACPIERSON	...	Messrs. Octavius Steel & Co., Ltd.
" G. W. TYSON	...	" W. H. Targett & Co. (Capital).
" K. W. MEALING	...	} " Andrew Yule & Co., Ltd.
" H. D. CUMBERBATCH	...	

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By invitation.

SIR GUTHRIE RUSSELL, K.C.I.E.	<i>Director-General, Munitions Production, Department of Supply.</i>
PROFESSOR J. A. TODD, M.A., B.L.	<i>Governor of Bengal, Department of Agriculture and Industries (Jute).</i>
MR. A. SCHOFFELD	<i>H. M. Trade Commissioner, Calcutta.</i>
.. H. R. GOLLAN	<i>Australian Trade Commissioner.</i>
.. A. R. SIDDIGI	<i>President, Muslim Chamber of Commerce.</i>
.. R. L. NOFANY	<i>Vice-President, Indian Chamber of Commerce.</i>

THE PRESIDENT :—Gentlemen,—With your permission I shall as usual take the notice convening this meeting as read.

Shortage of staff and important war or other preoccupations have combined to prevent the attendance today of a number of the distinguished guests who usually honour this meeting with their presence. To ourselves also the same considerations apply. I shall therefore detain you no longer than is necessary for the transaction of our business and appropriate to the importance which must attach to the one occasion in the year on which we ordinarily assemble in general meeting. But I should be failing in hospitality were I to omit to extend a most cordial welcome to all those guests who have made the time to favour us with their attendance.
(Applause).

In presenting to you the Report of the Committee for 1941, it is fitting that I should say a few words regarding the accounts. The 1940 results have been reversed on this occasion, inasmuch as the Licensed Measurers Department accounts show a surplus for 1941 amounting to approximately Rs. 35,500 while the Secretarial Department accounts reveal a deficit of Rs. 31,600. This latter figure is arrived at after providing for (a) a sum of Rs. 7,477 which

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we have had to make good on the Royal Exchange account, (b) a reserve of Rs. 20,000 against income-tax and (c) depreciation and loss on revaluation of securities amounting to Rs. 19,686. Our financial position remains sound and adequate to our requirements.

The Licensed Measurers Department, whose importance to a merchant community needs no stressing, has had to take measures to conserve its resources by means of a surcharge of 30% on its basic rates for weighing and measuring. These basic rates, I would remind you, remain the same as they were when the department was inaugurated in 1883. With the help of this surcharge the Department's financial results have turned out on the right side to the comparatively small extent I have already mentioned. The Chamber Committee have throughout endorsed the policy of the Departmental Committee, namely of taking steps in this way—at a time of reasonable prosperity—to maintain the Department's finances in a sound state against the eventuality of adverse trading conditions in the future, possibly in the near future. Mr. Balcombe and his colleagues on the Licensed Measurers Department Committee are, I think, to be congratulated on their handling of what is always a difficult task.

Gentlemen, from among the numerous questions of the day which are of the greatest importance and perplexity to us, I propose to select only one which I believe to be uppermost in your minds as a factor most directly concerning India's war effort and the vital part India is called upon to play in the existing critical circumstances of the war in the East. I refer to the present labour position as it is affected by the existing political uncertainty and unrest; by disruptive and self-seeking agitation; by economic considerations such as price control, costs of living, cash wages—to some of which I alluded from this chair two months ago; and by the less mundane forces which are collectively termed "morale".

Notwithstanding the innate loyalty of labour in the Calcutta district, we have had to face desertion, agitation for fantastic increases in wages, and for special allowances, whilst throughout recent weeks we have witnessed the fermentation of grave unrest

by agitators whose sole object appears to be the crippling of India's war effort and the prostration of this part of India at the feet of the enemy. At no time more than the present has India needed a peaceful and contented labour force so that war production may go forward unhampered; but for the last few weeks we have had continuous unjustified strikes and retarded production. Workers who are well paid and contented if left to themselves have had their morale undermined by lying rumours and the constant urgings of agitators to demand higher and higher wages. Most of the agitators who are responsible for this state of affairs are not interested in labour for its own sake but are the greatest enemies of labour and of the country, and it is for all sections of the public to combine against them, before they achieve a greater measure of their fell purpose of disintegration. It is seldom if ever possible to have a completely contented population anywhere: there are always discontented elements ready to be exploited for almost any disruptive purpose. Every country has this menace in varying degrees but nowhere does it seem so strong as it is here in Bengal at the present time. We are grateful to the Bengal Government for the steps they have taken to end these vexatious strikes and I trust industrial peace will be maintained. Political agitation also has undoubtedly inflamed this unfortunate situation and I plead with all sections of the community to sink their political differences in this time of trial and stand together to achieve our common purpose and our common freedom.

Continuous efforts have been made by all concerned to resolve the constitutional tangle but so far without success. Speaking in an entirely personal capacity, I adhere to the statement to which I was a signatory last year in support of the India policy of His Majesty's Government as propounded by His Excellency the Viceroy and the Secretary of State, for I believe this offers India the most effective means of simultaneously advancing her war effort and her constitutional status within the Empire. This view is also shared by my colleagues on the retiring Committee and no better way has yet been found. If we could see a better way, we should certainly suggest it. And let there be no misunderstanding. We

all desire—no less than anyone else—that there should be no avoidable delay in India's attainment of full Dominion Status consistent with reasonable assurances of stable Government, reasonable safeguards for all minorities and a recognition of our position in this country. Further, in whatever formal or informal discussions that may take place here or elsewhere concerning India's constitutional future, we and many others clearly must reserve full liberty to state a case in favour of whatever safeguards we may adjudge necessary and appropriate to the circumstances of a new or revised constitution. I would again emphasise however that our chief concern is to ensure that the most effective and expeditious method is adopted to enable India to attain full Dominion Status and at the same time to acknowledge and honour her obligations and to enable His Majesty's Government to do likewise.

There is at present a greater degree of co-operation in India in the war effort than many would have us believe. If we all co-operate to the full now in a common effort to sink political differences I feel sure a solution will be found and though it may not be possible to satisfy everyone, at least a workable formula acceptable to all will eventually be evolved.

It has been suggested that the defence programme can be used as a vehicle for raising permanently the standards of living of this country. In my view this is a dangerous illusion for, if it only raises the standards temporarily, we shall be inviting serious trouble when the standards have again to be lowered. It is therefore a most difficult problem to determine how much of the prosperity arising from the defence programme is likely to continue as a permanency and how far Government and all concerned are justified in planning for this degree of permanent improvement by permitting a corresponding rise in the standard of living. I think it is clear that the utmost caution is called for to prevent any rise in the actual living standards of the country until the improvement has been stabilised, which can only be after the war when it may be easier to measure. It is recognised by all however as essential for labour and the people as a whole to have stability of livelihood

at a modest and adequate level of consumption, for variations in the cost of living cause grave concern both to employers and to labour if only because a rise in the cost of living has immediate repercussions on wages. There are many causes which give rise to these fluctuations, but the primary ones are shortage of essential foodstuffs, lack of adequate transport, exploitation of periods of emergency by shopkeepers, fuel shortage, and shortage in clothing materials and yarns for civilian purposes.

Shortages of foodstuffs may arise from a variety of reasons. They may be due to partial failure of the crops; shortage of transport; the migration of population from one district to another, such as an exodus from Calcutta. It is not always possible to transport the necessary extra amount of commodities into districts which are inundated by evacuees, especially in a situation where transport is already a difficulty. Shortages may also be due to excessive buying for the purpose of stocking foodstuffs either by individuals or by local authorities. In the past India has not been able to live on the food produced within her own borders and has depended upon Burma for a certain amount of rice. Here again uncertainties may arise and it seems likely that India's food position generally will require increasing vigilance by all, so that we may avoid problems which may possibly become serious unless we all co-operate to the full.

I therefore believe a lasting benefit will be conferred upon industrial labour and upon the relationship between industrial and other labour—particularly agricultural—if we all combine to minimise any rise in the cost of living and any shortages of essential commodities. In other parts of India labour has successfully demanded a proportionate scale of wage increases based on the rise in the cost of living. If this is regarded merely as an insurance for labour against their being unable to live on their wages it may be justified; but I would emphasise that such a policy should not be embarked upon unless at the same time steps are taken to stabilise the cost of living. I suggest that it is even preferable in an emergency for employers to provide the necessities of life to their employees at a reasonable price level and—in so far as they

are able—to pay the difference themselves, rather than increase cash wages. In a time of shortage and other abnormal difficulties, the middleman is usually the one who profits and I think every step should be taken to eliminate these unjustified profits and to avoid inflation. Actual stocks of food must be adequate for the requirements of labour who must know that they can obtain food in all circumstances. At all costs however we should avoid hoarding and the holding of unnecessarily large stocks. The co-operation of Government and employers, and if necessary the provision of shops or stores in all industrial areas, would go far towards achieving this object.

Recently the Commerce Member presided over the Fourth Price Control Conference in Delhi where valuable and far-reaching decisions were come to. A full communique was issued after that Conference and I do not therefore propose to refer to it in detail, but it is yet another example of the close touch with, and realistic attitude of the Government of India towards, these problems. The formation of regional Committees to deal with the adequacy of supplies of essential commodities in their areas is, I think, the most important of the decisions and, through the Central Organisation, we are assured of the closest contact between all regions in India. The prices of commodities produced in all parts of India will be centrally controlled, whilst purely local commodities will be left under the control of the regional Committees.

Summed up, so far as it lies in our power it is better to keep down prices than merely to meet an increased cost of living by increasing wages. If Government and employers will co-operate to this end and ensure actual supplies, it should be possible to achieve our object, and so confer upon both labour and employer a lasting benefit which will play no small part in maintaining the morale of the people.

Gentlemen, I shall not take up your time by discussing such matters—all of them highly important to us—as the Railway and Bengal budgets, National Service, recent and forthcoming legislation, Income-tax and Excess Profits Tax problems, which have

been features of the distinguished presidential addresses you have listened to during recent years. It remains for me as your retiring President to convey the thanks of the Chamber, and my own personal thanks, to the various standing Committees and Sub-Committees of the Chamber, more particularly to their Chairmen; to our representatives in the Central and Bengal Legislatures, in the Calcutta Corporation and on the numerous public bodies to which the Chamber appoints delegates. Without their honorary assistance and helpful advice, the work of the Chamber could not be continued on the present scale.

We have, gentlemen, very difficult, very arduous, very critical and dangerous times ahead of us. Whatever the future may hold, whatever the trials that may beset us, let us pledge once again to India, the land of our birth or adoption, and to the Empire in which India stands firmly a partner, the unflinching loyalty and endeavour of the great commercial and industrial interests which we today have the honour to represent. (*Loud applause*).

The PRESIDENT then invited comments from members on the Report and Accounts for 1941 or on any matter of interest to the mercantile community. As none was forthcoming, he moved and Mr. F. C. GUTHRIE seconded the following resolution which was put to the meeting and declared carried unanimously :—

That the Report be accepted and the Accounts passed.

The PRESIDENT then moved the second resolution which was in the following terms :—

That the election by the Committee of the following firms and companies be, and is hereby, confirmed :—

CHAMBER MEMBERS.

Messrs. C. Atherton & Co. (Eastern) Ltd.
 " Ballardie Thompson & Matthews.
 " Callender's Cables & Construction Co. Ltd.
 The Central Agency Co., Ltd.
 Messrs. John Dickinson & Co., Ltd.
 " Orr, Dignam & Co.

Messrs. Louis Dreyfus & Co., Ltd.
 " W. F. Ducat & Co.
 " B. N. Elias & Co., Ltd.
 The India Rubber, Gutta Percha & Telegraph Works Co., Ltd.
 The Indian Malleable Castings Ltd.
 Messrs. Latex Treatments, Ltd.
 " Shailmār Paint, Colour & Varnish Co., Ltd.
 " Standard Brands, Ltd.

ASSOCIATE MEMBERS.

The Goodyear Tyre & Rubber Co. (India), Ltd.
 The National Carbon Co. (India), Ltd.
 The Western India Match Co., Ltd.
 Messrs. SKF Ball Bearing Co., Ltd.

Mr. G. RUTHIMOPULO seconded this resolution which, on being put to the meeting was declared carried unanimously.

The PRESIDENT—Gentlemen, before formally announcing the results of the election of the Chamber Committee for 1942-43, I would like to convey the Chamber's thanks to the scrutineers of the voting papers, Mr. W. J. Younie and Mr. D. Mitchell. It would probably be a surprise to most of you to know how long the scrutiny takes.

The results of the voting are :—

President

The Hon. Mr. R. R. Hadow.

Vice-President

Mr. J. H. Burder.

Members

Sir Harry Burn.	Mr. R. S. Lagden, O.B.E., M.C.
Mr. N. W. Chisholm.	Sir George Morton, O.B.E., M.C.
Sir Guy Cooper, M.C., D.C.M.	Mr. R. E. Marriott.
Mr. K. W. Mealing.	

The Hon. Mr. R. R. Hadow, Vice-President :—Mr. President and Gentlemen, before proposing the next resolution which is in my name, I would like to take the opportunity of expressing

my thanks and appreciation to you for appointing me your President for the coming year. I am grateful to you also for giving me the support of such an able and strong Committee. As you all know, we are passing through very difficult times and it would be folly on my part to prophesy what may lie ahead of us during the next twelve months. But I can assure you that I shall do everything in my power to further the interests of the Bengal Chamber of Commerce, never losing sight of the paramount need for directing our whole effort towards the successful prosecution of the war.

(Applause)

Gentlemen, I have pleasure in moving

"That Messrs. Lovelock & Lewis be and are hereby re-appointed Auditors to the Chamber at the same remuneration as before."

MR. H. D. TOWNSEND seconded this resolution which was put to the meeting and carried unanimously.

SIR GUY COOPER, M.C., D.C.M. :—Mr. President and Gentlemen, I have very great pleasure in proposing a cordial vote of thanks to the Gentlemen who have formed the retiring Committee. There are few, if any, members of this Chamber whose staffs have not been seriously depleted since the war commenced and this has in turn thrown upon those remaining largely increased burdens. Not only that, but this war has brought its special responsibilities and its grave anxieties, which have increased rather than diminished. No man has time on his hands and the Gentlemen of the outgoing Committee less than most of us. We are, therefore, all the more indebted to these Gentlemen for all the care and unremitting attention which they have given to the successful conduct of the many and diverse problems which have confronted Calcutta business during the Chamber year under review.

Gentlemen, I have great pleasure in proposing the following resolution :—

That a cordial vote of thanks be accorded to the Gentlemen forming the out-going Committee for their successful management of the affairs of the Chamber during the past year.

(Applause)

MR. D. GLADDING, C.I.E., I.C.S. (Retd.) :—Mr. President and Gentlemen, I associate myself with everything Sir Guy Cooper has said and I have much pleasure in seconding this resolution.

The resolution was carried with acclamation.

MR. H. E. MURIEL :—Gentlemen, it gives me very much pleasure to propose a vote of thanks to our retiring President, Sir George Morton.

To become President of this Chamber is perhaps the greatest tribute that can be rendered by the business community of this city to one of its members and there can have been no one more worthy of this tribute than Sir George. We all rejoiced in the honour that was granted him at the New Year and it was indeed very fitting that this was bestowed on him in recognition of his onerous and unselfish service towards the war effort and our community. He also had the signal honour of being appointed to the National Defence Council and we can but admire and wonder at the energy which has enabled him to fill these offices with distinction in addition to the labour of his own business.

In normal times the President's work makes large demands on his energy and leisure but during the past year of stress and difficulty, when normal business methods had largely to be set aside and replaced by other means, when the commercial machine had to be driven hard in some respects and slowed down in others, when almost each month has seen important variations and difficulties due to necessary war regulations, and the rush of changing circumstances, then the President's work must be largely increased not only in volume but in difficulty and strain also.

The Committee's report for last year is a record of its manifold activities. The Chamber holds in its files the governing threads of the business and labour problems that vex and perplex us, and when we consider that our President has to see that the work of the different Sub-Committees on diverse and complex matters is

welded into a smooth functioning and well proportioned entity, we can get some idea of the debt that we owe to him and others like him, who live laborious days that we all may benefit.

But this direction and labour, important though it be, is only subsidiary to the main paramount object, either direct or indirect, of all of us—the increase in our war effort. We know that our President has worked unceasingly to this end, and improvements in the speeding up of transactions with the Supply Department, and increased provision and better apportioning of man power and the ironing out of other difficulties have resulted from the Chamber's efforts under his leadership.

Today our city and community await the impact of war not from as far as in the past, but close upon us; we shall surely need the wisdom and direction of tried men and so we are fortunate that our retiring President remains a member of the Committee.

Gentlemen, I ask you to accord Sir George Morton a very hearty vote of thanks. (*Loud applause*).

THE PRESIDENT :—Gentlemen, I greatly appreciate the very kind and generous remarks of Mr. Muriel which you have so warmly endorsed. I cannot let this occasion pass without expressing my gratitude to Mr. Haddow and the retiring Committee. I am quite sure no President ever had a more loyal and conscientious Committee to support him. I would also express our thanks and appreciation to the Chamber staff and particularly to Mr. Fairbairn, the Secretary, whose work has been beyond all praise in the difficult time through which we are passing.

Once again, Gentlemen, I most sincerely thank you.
(*Applause*).

There being no further business, the proceedings then terminated.

D. C. FAIRBAIRN,
Secretary.

G. B. MORTON,
President.

BENGAL CHAMBER OF COMMERCE.

ROYAL EXCHANGE,

Calcutta, Friday, 27th February 1942.

Proceedings of an Extraordinary General Meeting of members of the Bengal Chamber of Commerce held at the Royal Exchange, 2, Clive Street, Calcutta, on Friday, the 27th February 1942, at 2-55 P.M.

PRESENT:

MR. I. A. CLARK	...	Messrs. Anderson, Wright & Co.
„ W. A. M. WALKER, C.B.E., M.L.A.	„	Barry & Co.
„ N. A. GRANT	...	Balmer, Laurie & Co., Ld.
SIR THOMAS LAMB MR. R. L. HARDS	... } ...	Begg Dunlop & Co., Ld.
„ A. DUNCAN, C.I.E.	...	Bengal Nagpur Railway Co., Ld.
„ A. P. BENTHALL	...	Messrs. Bird & Co. and Messrs. P. W. Heilgers & Co.
„ D. J. McINTOSH	...	The British Insulated Cables, Ld.
SIR GUY COOPER, M.C., D.C.M.	...	The Burmah-Shell Oil Storage & Distributing Co. of India, Ld.
MR. D. GLADDING, C.I.E., I.C.S. (Retd.)	...	The Calcutta Electric Supply Corporation, Ld.
„ A. C. WATKINS	...	The Chartered Bank of India, Australia & China.
„ H. F. STACKARD	...	The Commercial Union Assur- ance Co., Ld.
„ J. DAWSON	...	Messrs. Cox & Kings (Agents), Ld.

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MR. D. A. WYLIE	...	Messrs. W. F. Ducat & Co.
" G. M. GARRIE	...	} " Thomas Duff & Co. Ld.
" W. M. WYTHE	...	
" J. S. GRAHAM	...	" Duncan Brothers & Co.
" R. E. MARRIOTT	...	East Indian Railway.
" L. SQUIRE	...	Messrs. A. W. Figgis & Co.
" F. C. GUTHRIE	...	} " James Finlay & Co., Ld.
" R. L. MANNERS	...	
" H. A. LUKE	...	" W. Haworth & Co.
" H. E. MURIEL	...	Hongkong & Shanghai Banking Corporation.
SIR BERNARD PRATT	...	Imperial Chemical Industries (India), Ld.
MR. W. G. BRISTOW	...	The Imperial Tobacco Co. of India, Ld.
" J. H. BURDER	...	Messrs. Jardine, Skinner & Co.
" E. H. GROVE	...	Kettlewell, Bullen & Co., Ld.
" A. N. WARDLEY	...	Kilburn & Co.
" J. N. SMART	...	Laudale & Clark, Ld.
" J. L. RUTVEN	...	} " Laudale & Morgan.
" R. B. BIRTWISTLE	...	
" H. L. JACKSON	...	London & Lancashire Insurance Co., Ld.
" J. ORR	...	Messrs. Lovelock & Leves.
" N. R. LUKE	...	" James Luke & Sons.
THE HON'BLE MR. R. R. HADDOW	...	} " Mackinnon, Mackenzie & Co.
MR. A. B. MALLETT	...	
" A. K. G. HOGG	...	

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MR. W. L. GORDON	...	} Messrs. Macneill & Co.
" H. SHEDDEN	...	
" A. H. SYME	...	" A. M. Mair & Co.
" R. B. LAGDEN, O.B.E., M.C.	...	McLeod & Co., Ld.
" J. C. NIVEN	...	} " D. L. Millar & Co., Ld.
" B. M. BOMFORD	...	
" H. N. BETTS	...	} " Morgan, Walker & Co.
" R. C. COOPER	...	
" D. H. FERGUSON	...	Mytton Wallace & Co.
" N. W. CHISHOLM	...	The National Bank of India, Ld.
" F. CARL SEAGER	...	The Ocean Accident & Guarantee Corporation, Ld.
" W. J. SAVAGE	...	Oriental Gas Co., Ld.
" M. I. HOCHSTEIN	...	Messrs. Parry & Co., Ld.
" J. S. KER	...	" Place, Siddons & Gough.
" G. EUTHYMOPULO	...	Ralli Brothers, Ld.
" D. P. GOENKA	...	Ramdutt Ramkissendass.
" A. RAYNER HOIT	...	The Royal Exchange Assurance Corporation
" H. D. TOWNEND	...	} Messrs. Shaw, Wallace & Co.
" C. R. HATFIELD	...	
" J. W. R. STEVEN	...	" R. Sim & Co., Ld.
" J. HAMILTON	...	Standard Life Assurance Co.
" C. M. MACPHERSON	...	Messrs. Octavius Steel & Co., Ld.
" G. W. TYSON	...	" W. H. Targett & Co. (Capital).
" K. W. MEALING	...	} " Andrew Yule & Co., Ld.
" H. D. CUMBERBATCH	...	

The President.—The notice convening this meeting was dated the 21st January 1942 and was in the following terms :—

NOTICE is hereby given that an Extraordinary General Meeting of the members of the Bengal Chamber of Commerce will be held at the Royal Exchange, 2, Clive Street, Calcutta, on Friday, the twenty-seventh day of February 1942 at 2-55 p.m. o'clock in the afternoon, for the purpose of considering and, if thought fit, of passing the following resolution, namely :—

That, in accordance with the provisions of Article 22 of the Articles of Association of the Chamber, Mitsui Bussan Kaisha Ltd., Nippon Menkwa Kabushiki Kaisha (Japan Cotton Trading Co., Ltd.) and Yokohama Specie Bank Ltd., be and they are hereby expelled from membership of the Chamber.

The circumstances in which your Committee consider that this resolution should be adopted have already been explained to you by circular and call for no remarks from me today. I may mention however, that under Article 22 of the Chamber's Articles of Association, the resolution becomes effective only if passed by a majority of three-fourths of the Chamber members present and entitled to vote and voting at this meeting.

I therefore now formally move the resolution I have just read to the Meeting and commend it to your unanimous acceptance.

The Hon. Mr. R. R. Haddow, Vice-President of the Chamber, seconded the resolution which was put to the meeting and declared carried unanimously.

The proceedings then terminated.

D. C. FAIRBAIRN,
Secretary.

G. B. MORTON,
President.

BENGAL CHAMBER OF COMMERCE

REPORT OF THE COMMITTEE FOR THE YEAR 1941.

The Committee of the Bengal Chamber of Commerce have now the honour to submit their report for the year 1941 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 28th February 1941. *President*: Mr. G. B. Morton, o.b.e., m.c. (now Sir George Morton), (Messrs. Bird & Co.); *Vice-President*: Mr. R. R. Haddow (now The Hon'ble Mr. R. R. Haddow), (Messrs. Mackinnon, Mackenzie & Co.); Mr. J. H. Burder, (Messrs. Jardine, Skinner & Co.); Sir Harry Burr, (late of Messrs. McLeod & Co., Ltd.); Mr. N. W. Chisholm, (National Bank of India, Ltd.); Mr. A. Duncan, (Bengal Nagpur Railway Co., Ltd.); Mr. E. B. Pratt (now Sir Bernard Pratt), (Imperial Chemical Industries (India), Ltd.); The Hon'ble Mr. J. H. S. Richardson (now Sir Henry Richardson), (Messrs. Andrew Yule & Co., Ltd.); Mr. H. G. Stokes, (Messrs. Shaw, Walhee & Co.).

There was no change in the personnel of the Committee during the year.

Sir Henry Richardson, (Messrs. Andrew Yule & Co., Ltd.) resigned his seat as the representative of the Council of State. of the Council of State in September 1941. Mr. R. R. Haddow, the *Vice-President*, (Messrs. Mackinnon, Mackenzie & Co.) was elected in his place.

The representatives of the Chamber on the Bengal Legislative Assembly are—Mr. D. Gladding, c.l.e., (Calcutta Electric Supply Corporation, Ltd.); Mr. R. Haywood, (Messrs. Pigott, Chapman & Co.); Mr. D. Hendry, (Imperial Chemical Industries (India), Ltd.); Mr. M. A. F. Hirtzel, (Messrs. Macneil & Co.); Mr. H. Rowan Hodge, (Messrs. Orr, Dignam & Co.); Mr. J. R. Walker, (Messrs. McLeod & Co., Ltd.); Mr. W. C. Wordsworth, (*The Statesman*, Ltd.).

The only change during the year was in July when Mr. R. M. Sassoon, (Messrs. M. A. Sassoon & Sons) resigned his seat due to

his proceeding on military duty. Mr. H. Rowan Hodge, was elected to fill the vacancy.

The representatives of the Indian Jute Mills Association on the Bengal Legislative Assembly are :—Mr. W. A. M. Walker, C.B.E., (Messrs. Barry & Co.); and Mr. I. G. Kennedy, (Messrs. Jardine, Skinner & Co.).

The Indian Mining Association is represented on the Bengal Legislative Assembly by Mr. R. B. Whitehead, (Messrs. Turner, Morrison & Co., Ltd.).

The representatives of the Indian Tea Association are :—Mr. G. G. MacGregor, (Messrs. Davenport & Co.) and Mr. C. W. Miles, (Messrs. Shaw, Wallace & Co.).

The European Party in the Bengal Legislature have continued the practice of issuing, during the sessions, weekly reports surveying the proceedings of the Legislative Assembly and Council.

The present representatives of the Chamber on the Calcutta Port Commission. Port Commission are :—Mr. T. S. Gladstone, (Messrs. Gillanders, Arbuthnot & Co.); Mr. W. L. Gordon, (Messrs. Macneill & Co.); The Hon'ble Mr. R. R. Haddow, (Messrs. Mackinnon, Mackenzie & Co.); Mr. G. V. Lloyd, (Messrs. Turner, Morrison & Co., Ltd.); Mr. N. Brodie, (Messrs. Gladstone, Wyllie & Co.); Sir Henry Richardson, (Messrs. Andrew Yule & Co., Ltd.).

The following changes will take effect from April 1942 :—On the expiry of the term of office of Mr. W. L. Gordon and Sir Henry Richardson on the 1st April 1942, Mr. G. C. H. Kent, (Messrs. Kilburn & Co.) and Mr. K. W. Mealing, (Messrs. Andrew Yule & Co., Ltd.) have been elected to fill the vacancies, while the Hon'ble Mr. R. R. Haddow and Mr. T. S. Gladstone have been re-elected for a further term of office. On the resignation of Mr. K. J. Nicolson, (Messrs. Gladstone, Wyllie & Co.) in January 1942, Mr. Neil Brodie was elected to fill his seat on the Commission.

The representatives on the European Group in the Corporation are :—Mr. L. W. Balcombe, (Messrs. Calcutta Municipal Corporation. Turner, Morrison & Co., Ltd.); Mr. S. A. Gray, (Hongkong & Shanghai Banking Corporation); Mr. E. S. W. Howard, (Calcutta Electric Supply Corporation, Ltd.); Mr. W. R. Humphrey, (India General Navigation & Ry. Co., Ltd.); Mr. J. H. Methold, (Messrs. J. Thomas & Co.); Mr. J. N. Smart, (Messrs. Lendale & Clark, Ltd.).

The following changes took place during the year :—In February Mr. J. H. Speller, (The Bengal Telephone Corporation, Ltd.) resigned his seat and Mr. E. S. W. Howard was elected to fill the vacancy. On the resignation of Mr. F. C. Cross, (Imperial Chemical Industries (India), Ltd.) in March, Mr. J. H. Methold was elected. Finally, the vacancy caused by the resignation of Mr. F. G. Watson, (The English Electric Co., Ltd.) was filled by Mr. J. N. Smart.

Periodical reports on civic affairs—though discontinued for a time—have since been resumed and are issued by the European Group in the Corporation.

Mr. F. Rooney, (The Bengal Telephone Corporation, Ltd.) continued to represent the Chamber on the Board of Trustees for the Improvement of Calcutta, during the year.

The representatives of the Chamber on this Commission are :
Bengal Boiler Commission. Mr. R. A. Cole, (Union North Jute Mills); Mr. W. Gow, (Messrs. Burn & Co., Ltd.); and Mr. W. H. W. Urquhart, A.M.I.MECH.E., (Messrs. Andrew Yule & Co., Ltd.).

Mr. R. J. Oliver, (Messrs. Martin & Co.) and Mr. J. M. Grant, (Clive Jute Mills) represent the Chamber on this Commission.

Mr. A. B. Mallett, (Messrs. Mackinnon, Mackenzie & Co.) has recently been elected to succeed The Hon'ble Mr. R. R. Haddow of the same firm, as the representative of the Chamber on this Board.

Mr. W. H. W. Urquhart, A.M.I. MECH. E., (Messrs. Andrew Yule & Co., Ltd.) continued to serve as the Chamber's representative on this Committee throughout the year.

Mr. J. W. Church, (The Calcutta Electric Supply Corporation, Ltd.) continued to act as the representative of the Chamber on this Board.

Mr. F. P. M. Ferguson, (Dunlop Rubber Co. (India), Ltd.), on being re-nominated in March, served throughout the year as the representative of the Chamber on the Board of Communications.

Mr. A. N. Wardley, (Messrs. Kilburn & Co.) is the Chamber's representative on the Calcutta Traffic Control Advisory Committee.

year.

Mr. N. D. Harris, (Imperial Chemical Industries (India), Ltd.) served as the representative of the Chamber on this Board throughout the year.

Mr. A. P. Benthall, (Messrs. Bird & Co.) represents the Chamber on this Board.

Mr. J. E. Ordish, (Messrs. George Henderson & Co., Ltd.) is the representative of the Chamber on this Committee. Mr. Ordish was nominated in place of Mr. H. A. Luke, (Messrs. Haworth & Co.) who resigned in March.

Mr. S. J. Vlasto, (Messrs. Ralli Bros., Ltd.) represents the Chamber on the Cotton Sub-Committee of the Board of Agriculture, Bengal.

Mr. B. McDairmid, (The Angus Jute Mills) and Mr. A. L. Lyell, (Messrs. Shaw, Wallace & Co.) are the representatives of the Chamber on the Committee of Management of this Institute.

Mr. K. W. Mealing, (Messrs. Andrew Yule & Co., Ltd.) is the representative of the Chamber on this Committee.

The representatives of the Chamber on the Auxiliary Force Board of the Auxiliary Force Advisory Committee are:—Sir Guy Cooper, M.C., D.C.M., (The Burmah Shell Oil Storage & Distributing Co. (India), Ltd.) and Sir Bernard Vrait, (Imperial Chemical Industries

The President, Sir George Morton, O.B.E., M.C. is the representative (*ex-officio*) of the Chamber on this Committee.

Mr. K. W. Mealing, (Messrs. Andrew Yule & Co., Ltd.) and Mr. T. S. Gladstone, (Messrs. Gillanders, Arbuthnot & Co.) are the representatives of the Chamber on the Local Advisory Committee of the Bengal & Assam Railway. The latter succeeded Mr. A. J. Elkins of the same firm on his resignation in December 1941.

Local Advisory Committee of the Bengal & Assam Railway. The latter succeeded Mr. A. J. Elkins of the same firm on his resignation in December 1941.

Mr. G. D. Forrester, (The Burmah-Shell Oil Storage & Distributing Co. of India, Ltd.) and Mr. T. S. Gladstone, (Messrs. Gillanders, Arbuthnot & Co.) are the Chamber's representatives on this Committee. Mr. Gladstone was elected in place of Mr. A. J. Elkins of the same firm who resigned his seat last December.

The representatives of the Chamber on the Commercial Panel of the Railway Rates Advisory Committee are the following:—Mr. W. A. M. Walker, C.B.E., M.I.A., (Messrs. Barry & Co.) representing the jute trade; Mr. H. D. Townsend, (Messrs. Shaw, Wallace & Co.) representing the grain, seed and petroleum trade; Sir Henry Richardson, (Messrs. Andrew Yule & Co., Ltd.) representing the coal trade; Mr. R. B. Langden, O.B.E., M.C. (Messrs. McLeod & Co., Ltd.) representing the tea trade; and Mr. G. C. Limbousi, (Messrs. Ralli Bros., Ltd.) representing general trade.

The Chamber's representatives on this Board are:—Mr. J. H. Butler, (Messrs. Jardine, Skinner & Co.); and Mr. N. W. Chisholm, (National Bank of India, Ltd.). Mr. N. T. Brain, (Messrs. Brooke Bond India, Ltd.) served on the Board, as the representative of the Associated Chambers of Commerce of India, throughout the year.

The representatives of the Chamber on the Indian Lac Cess Committee are:—Mr. W. P. Dines, (Messrs. Angelo Bros., Ltd.) and Mr. D. G. Sevastopolu, (Messrs. Ralli Brothers, Ltd.).

Mr. J. Findlay, (Messrs. Bird & Co.) succeeded Mr. D. H. Macpherson, (Messrs. Place, Siddons & Gough) in September as the representative of the Chamber on this Committee, due to the latter proceeding on military service.

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On the re-constitution of this Visiting Committee in April 1941, Mr. T. Parker, (Imperial Industries (India), Ltd.) was nominated to succeed Mr. D. Hendry of the same firm.

Mr. A. K. G. Fogg, (Messrs. Mackinnon, Mackenzie & Co.)
Mayo Hospital: Governing Body.
and Mr. E. A. Paterson, (Messrs. Jardine, Skinner & Co.) are the representatives of the Chamber on the Governing Body of the Mayo Hospital.

Mr. G. J. Cutler, (Tea Districts Labour Association) succeeded Ranchi Mental Hospital Board. Mr. W. J. Ross Hurst as the Chamber's representative on this Board on the latter's resignation in May.

Mr. C. Stenart, (Messrs. Jardine, Skinner & Co.) succeeded Lady Minto's Indian Nursing Association. Mr. A. C. Grive of the same firm in October, as the representative of the Chamber, on the Committee of the Bengal Branch of the Lady Minto's Indian Nursing Association.

Mr. W. A. M. Walker, C.B.E., M.L.A., (Messrs. Barry & Co.) is Calcutta Hospital Nurses Institute. the representative of the Chamber on the General Committee of the Calcutta Hospital Nurses' Institution.

Sir George Morton, O.B.E., M.C., (Messrs. Bird & Co.), the Indian Red Cross Society. President, is the representative of the Chamber on the Managing Body of the Bengal Branch of the Indian Red Cross Society.

The President, Sir George Morton, O.B.E., M.C., (Messrs. Bird & Co.) is also the representative (ex-officio) of the Chamber on the Committee of Management of this Fund.

Mr. G. V. Lloyd, (Messrs. Turner, Morrison & Co., Ltd.) is The Indian Museum. the Chamber's representative on the Board of Trustees of the Indian Museum.

Mr. William Keny, (Messrs. Mackinnon, Mackenzie & Co.) represents the Chamber on the Board of Film Censors.

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The President, Sir George Morton, O.B.E., M.C., (Messrs. Bird & Co.) is ex-officio Trustee and a member of the Executive Committee of the Victoria Memorial representing the Chamber.

Mr. W. J. Younie, (Messrs. Price, Waterhouse, Peat & Co.) is one of Chamber's representatives on the Board of Management of this Institute. The seat vacated by Mr.

K. R. Fettes, C.A., (Messrs. Gillanders, Arbuthnot & Co.) is not yet filled.

Mr. F. W. A. Carpenter, (Messrs. Bird & Co.) is the representative of the Chamber on the Governing Body of this School. The Calcutta Technical School.

The Chamber's representative on this Board is Mr. F. W. A. Board of Apprenticeship Training. Carpenter of Messrs. Bird & Co.

Mr. W. S. C. Tully, M.B.E., A.C.A., R.A., (Messrs. Gillanders, Arbuthnot & Co.) is the representative of the Chamber on the Board of Governors of St. Thomas' School.

The President of the Chamber, Sir George Morton, (Messrs. Bird & Co.) is an ex-officio member of the Board of Governors of this Institution. La Martinere: Board of Governors.

Mr. W. S. C. Tully, M.B.E., A.C.A., R.A., (Messrs. Gillanders, Arbuthnot & Co.) the nominee of the Bengal Chamber of Commerce, is the representative of the Associated Chambers of Commerce of India on the Indian Accountancy Board.

Mr. J. M. Lall, A.C.A., (Imperial Chemical Industries (India), Ltd.) is the representative of the Chamber on the Council of the Institute. Indian Statistical Institute.

Mr. T. S. Gladstone, (Messrs. Gillanders, Arbuthnot & Co.) District Charitable Society. and Mr. W. McIntyre, (Messrs. Macneill & Co.) have been re-nominated as the representatives of the Chamber on the Executive Committee of the Society; the latter succeeded Mr. J. W. N. Baldock in August.

Mr. W. McIntyre, (Messrs. Macneill & Co.) also succeeded The Government Workhouse. Mr. J. W. N. Baldock of the same firm in August as the Chamber's representative on the Committee of Management of this Institution.

Mr. G. V. Lloyd, (Messrs. Turner, Morrison & Co., Ltd.) continued to represent the Chamber on this Committee.

The President, Sir George Morton, (Messrs. Bird & Co.) is the representative of the Chamber ex-officio on the Central Council of the Ex-Services Association.

Mr. W. J. B. Walker, C.A., (*The Statesman, Ltd.*) is the representative of the Chamber on the Crichton Trust.

Mr. E. Lyne, (Messrs. Hoare, Miller & Co., Ltd.), was nominated in May to represent the Chamber on the General Committee of the Calcutta Society for the Prevention of Cruelty to Animals. The Calcutta Society for the Prevention of Cruelty to Animals. Mr. J. W. MacLure of the same firm, resigned.

Mr. A. B. Mallett, (Messrs. Mackinnon, Mackenzie & Co.) is the representative of the Chamber on the Advisory Pilot Committee for Bengal. The Advisory Pilot Committee for Bengal. Mr. R. R. Haddow on the expiry of the latter's term of office in December.

Mr. A. K. G. Hogg, (Messrs. Mackinnon, Mackenzie & Co.) is one of the representatives of the Associated Chambers of Commerce of India on the Central Advisory Committee for Lighthouses, representing European Commerce in Bengal.

Mr. S. D. Gladstone, (Messrs. Ogilvy, Gillanders & Co.) is the representative of the Chamber on the Executive Council of the Federation of Chambers of Commerce of the British Empire.

The representatives of the Chamber on the Committee of Seamen's Welfare Association. Management of this Association are:— (Messrs. Mackinnon, Mackenzie & Co.) and Mr. R. R. Haddow, (Messrs. Turner, Morrison & Co., Ltd.).

Sir Henry Horsman is the joint representative of the Upper India and Bengal Chambers of Commerce on the Committee of the Federation.

Sir George Morton, O.B.E., M.C., (Messrs. Bird & Co.), President of the Chamber, is the representative of the Chamber on this Board.

The representative of the Chamber on this Board is Mr. P.F.S. Warren, B.A. (Cantab), A.M.I.C.E., M.I.E. (Ind.), (Messrs. Jessop & Co., Ltd.).

Dr. W. G. Macmillan, B.Sc., Ph.D. (Aberd. & Cantab), F.R.C. Bengal Board of Scientific Research. is the representative of the Chamber on this Board.

Mr. C. D. Ferrier, M.A., B.Sc., (Messrs. Gillanders, Arbuthnot Provincial Advisory Board on Forest Utilisation. & Co.) is the representative of the Chamber on this Board.

On the resignation of Mr. H. G. Stokes, (Messrs. Shaw, Wallace & Co.) as the Chamber's representative on the Advisory Board of the Bengal Price Control Committee in December, Mr. H. D. Townsend was elected to fill the vacancy.

The report of the Royal Exchange for the year 1941 is appended to this Report. The business of the Exchange has proceeded as usual during the year.

Arbitrations under the auspices of the Tribunal of the Chamber are classed under three headings, jute, piece-goods and general. The heading "general arbitrations" embraces jute manufactured goods, coal, disputes in which no goods are inspected but questions of law and customs are involved, and all cases in which goods other than jute and piece-goods are inspected.

The total number of arbitration cases instituted during the year 1941 was 230 and there were 46 cases pending at the close of the year 1940. Of these cases, 210 proceeds to award; 77 were withdrawn; and 39 cases were pending at the close of the year 1941. In 7 cases 2 awards, and in one case 3 awards were issued as the dispute arose from more than one contract. The various classes of goods in cases in which awards were issued were represent-

ed as follows:—Jute 147; Piecegoods 12; Hessian Cloth and Bags 46; Coal 3; and Miscellaneous 2. The revenue derived by the Chamber from institution fees paid by members and non-members, including applications for the issue of certified surveys reports referred to in the following paragraph, amounted to Rs. 32,387 as compared with Rs. 49,654 in the preceding year.

During the year under review 163 survey applications were received and 3 applications were pending at the close of 1940. These were dealt with under the Rules for Surveys which were introduced in 1938. Arising out of these applications, 164 certified reports were issued, 1 application was withdrawn and 1 case was pending at the end of 1941. The various classes of goods were represented in this total to the following extent: Linseed 120; Hessian Cloth and Bags 15; Castor Seeds 4; Piecegoods 2; Bran 1; Sugar 10; Rape-seed 1; Plywood 6; Sticklac 1; and Bolts & Nuts 4.

The report of the Managing Committee of the Licensed Measurers Department of the Chamber for the year ended the 31st December 1941 is attached to this report as usual.

GENERAL.

The Associated Chambers of Commerce of India: 23rd Annual General Meeting, December, 1941.—The proceedings of the 23rd annual general meeting of the Associated Chambers of Commerce of India were again graciously opened by His Excellency the Viceroy, Lord Linlithgow, at the Royal Exchange, Calcutta, on Monday, the 15th December. His Excellency Sir John Horbert, Governor of Bengal, and other distinguished guests favoured the Chambers with their presence. There was also a full and representative attendance of members of the Bengal Chamber of Commerce. Altogether eight resolutions were tabled for discussion at the meeting and they were unanimously adopted in the following terms:—

1. *Indian Arbitration Act, 1940: Commercial litigation.*—Kerachi Chamber—

This Association begs to invite the attention of the Government of India to the present unsatisfactory position in regard to commercial litigation in the Punjab owing to loopholes in the law.

2. *Allowance of professional taxes and royalties.*—Bengal Chamber—

Being convinced that all taxes and royalties however calculated, payable to Provincial Governments or Local Authorities, are in fact "expended wholly

for the purpose of the business", this Association reiterates the view that these should be allowed as a business expense and therefore again urges for the consideration of the Government of India that Section 10(9) of the Indian Income-tax Act should be amended accordingly.

3. *Depreciation—Obsolescence.*—Bengal Chamber—

This Association again urges upon the Government of India the need for an early amendment of Section 10(3)(vi) of the Indian Income-tax Act so that when losses are incurred through the sale of a building or furniture, or through these becoming obsolete, such losses will be allowed as a deduction from income.

4. *Proposed compulsory war risk insurance of immovable property.*—Bengal Chamber—

This Association urges on the Government of India the desirability, under existing conditions, of the formulation for consideration of a Government scheme for the compulsory insurance of immovable property, including buildings and fixed plant and machinery.

5. *Injury or damage caused by army drivers when on duty.*—Bombay Chamber—

This Association urges upon the Government of India the necessity for introducing adequate measures to enable the public to recover compensation from the military authorities when accidents are caused by the negligent or improper driving of military drivers in the course of their duty.

6. *Amendment of Workmen's Compensation Act, 1923.*—Bengal Chamber—

This Association urges the Government of India to take early steps suitably to amend the proviso to Section 4(1)(d) of the Workmen's Compensation Act, 1923, to permit of the deduction of any amount paid as compensation to a workman prior to his death from the amount of compensation payable to his dependents in respect of his death and also to provide that any payment of compensation made to an injured workman prior to any final settlement may be taken into account and offset against the amount of compensation payable to him when his claim is finally settled as, under a recent High Court decision, it has been held that such deductions are not permissible under the Act as now worded.

7. *Postponement of the introduction of compulsory third party insurance.*—Bengal Chamber—

This Association urges upon the Government of India the advisability of postponing until after the war the introduction of compulsory Third Party insurance of motor vehicles in India, having regard to the work and expense to the authorities, the general public and particularly the business community, which the bringing into force of Chapter VIII of the Motor Vehicles Act will entail.

8. *Coal Transportation.*—Bengal Chamber—

This Association strongly supports the representations of the Bengal Chamber of Commerce to the Railway Board in October last, that in view of the very unsatisfactory supplies of wagons to collieries throughout this year for loading on public account, effect should be given without further delay to the scheme proposed by the Railway Board in October 1939 for the appointment of a Coal Transportation Officer, and the setting up of a Coal Transport Advisory Committee in place of the existing Coal Wagon Supply Committee.

At the ordinary general meeting, which followed the formal part of the agenda, the Bengal Chamber of Commerce was again appointed to nominate the President and Secretary for the ensuing year.

WAR.

As was the case in 1940 the Chamber has had occasion to deal with a large variety of questions directly concerned with the war, its effects on commerce and industry in this country, on the commercial community as a whole and, in particular, on the British commercial community. Some of these questions are referred to under their appropriate headings elsewhere in this report; others, which can conveniently be grouped together in this particular section of the report, are dealt with below.

The National Service (European British Subjects) Act.—During the year under review, the Chamber Committee have kept in close touch with the National Service Advisory Committee and with employing interests on questions connected with the administration of the National Service Act.

In May, at Government's request, they drew attention once more to the urgent requirements of the armed forces in the matter of recruitment. In July the National Service Advisory Committee furnished the Chamber with information on this subject derived from the Government of India's Third Directive and from a letter to the Chairman of the Committee from His Excellency the Viceroy. This information was conveyed to Chamber members in circular letter No. 2683-1941, the gist of it being the need for even greater sacrifices and the statement that "all men whose retention in 'industry was not very clearly essential, in the sense that they were irreplaceable for the prosecution of the war, would now be 'of greater value in national service'". The National Service Advisory Committee—the circular letter continued—had decided in view of this Directive to declare available for service all men who had not attained their thirty-first birthday and who were not, in the Committee's opinion, clearly essential and irreplaceable for the prosecution of the war. Included in this category were men in industries other than key or semi-key, in banking, in insurance, professional men and men in miscellaneous employment. Similar steps were subsequently taken in respect of such men who had not attained their thirty-sixth birthday. Men in key and semi-key industries, up to forty-five, are now being treated on the same basis, subject of course to prior consultation with the employers and to the rights of appeal provided for in the Act.

National Service: (a) *Business Amalgamations.*—In June of the year under review the National Service Advisory Committee addressed the Chamber on the question of encouraging business amalgamations as a means of increasing the numbers of European British Subjects who could be released for national

service. To discuss the matter the Presidents and Chairmen of the various Associations were invited to meet representatives of the Chamber Committee, and when the meeting took place in July, the question was fully ventilated. In the light of the opinions expressed by the various Associations, the Chamber Committee informed the National Service Advisory Committee that, in their considered view, amalgamations were not practicable in Calcutta on any material scale, and that even if it were possible to effect them, the number of men consequently released would be negligible. The Committee recommended to the Associations concerned that a suggestion made at the meeting, namely the formation of import and export "groups" within the various Associations representing importers and exporters, should be investigated. The Import Trade Association subsequently informed the Chamber that consideration was being given to the formation of "import groups" in collaboration with the Government Supply Department. A proposal had been put forward—in connection with the subject of the "Essentiality Certificates" now required from importers in India in respect of purchases made in the United Kingdom—that "import groups" be formed to assist Government in obtaining information as to the materials which should be permitted import for stock purposes. These "groups" would also advise Government as to the source from which supplies could be obtained, and obviate a great deal of unnecessary work. The Import Trade Association is working in conjunction with the importing interests in Calcutta, and the Chamber is keeping in touch with developments.

(b) *National Service and Provident Funds.*—Section 7C of the National Service (European British Subject) Act reads:—

When any person called up under section 7 for service in one of His Majesty's Forces has any rights under any provident or superannuation fund or other scheme for the benefit of employees maintained in connection with the employment he relinquishes, he shall continue so long as he remains in His Majesty's Forces to have in respect of such fund or scheme such rights as may be prescribed.

In December 1940 the Government of India brought into force an amended version of Rule 11 of the National Service (European British Subjects) Rules, reading:—

Any person called up for service under section 7 of the Act may be permitted by the Competent Authority to continue to subscribe to any Provident or Superannuation Fund or other scheme for the benefit of employees maintained or managed by his former employer; and thereupon—

(a) the employer by whom he has been released for national service shall keep open his account and receive such subscriptions as the employee may subscribe; and

(b) for the purpose of calculating any withdrawals from Provident Fund which the person called up may wish to make, his pay shall be deemed to be the pay which he was drawing immediately before he was called up.

This rule and the Chamber's interpretation of it were communicated to members in circular No. 43 dated 28th January 1941, and it was mentioned in the Report for 1940 that Government's confirmation of this interpretation was awaited.

The Government of India further indicated that they were considering amending Rule 11 further, but that before doing so it was thought desirable to consult the European Association and ascertain their opinion as to whether all, or if not, which, of the following three rights should be prescribed by rule as preserved to the employee :—

- (1) a right to continue to subscribe at any rate permitted by the rules of the fund;
- (2) a right to have interest on his subscriptions credited to his account at the rate provided by the rules of the fund; and
- (3) a right to have such contributions, if any, as are payable by the employer credited to his account with such interest as is provided by the rules of the fund.

The Chamber was consulted by the Calcutta Branch of the European Association, and replied that while the large majority of reputable employers, certainly those in the membership of the Chamber, had accepted a moral obligation towards those of their "employees" now on service, the financial difficulties in the case of employers whose earnings had been seriously reduced by the war, and the legal difficulties which would arise if an employer were statutorily compelled to contribute to the Provident Fund of an individual who is not in fact an "employee" in the terms of section 55A(c) of the Income-tax Act, made it desirable that contributions to provident funds on the part of employers should remain entirely optional.

Government's subsequent amendment of Rule 11, by Notification No. 253/M.P. of the 11th September, was published in the Chamber's circular No. 284-1941 as follows :—

"11. When any person is called up for service under section 7 of the Act—

- (a) each person may, at his option, continue to subscribe to any provident or superannuation fund or other scheme for the benefit of employees maintained or managed by the employer employing him immediately before he was called up, at a rate applicable to him under the rules of such fund or scheme;
- (b) the said employee shall continue to credit each person's account in the fund or scheme with interest on the amount in such account in accordance with the rules of the fund or scheme;
- (c) each person may, if the rules of the fund or scheme so permit and in accordance with such rules, withdraw sums from the amount at his credit in the fund or scheme;

and for the purpose of calculating the amount of any contribution or withdrawal admissible, each person's salary shall be deemed to be salary which he would have received had he not been called up."

Members may have experienced slight difficulty in connection with that part of the Rule which reads "for the purpose of calculating the amount of any contribution or withdrawal admissible, 'such person's salary shall be deemed to be the salary which he 'would have received had he not been called up', in so far as they may not be paying increments in salary to employees on service, and may be calculating contributions to provident funds on the basis of the salary paid to the employee before enlistment. Such members are required to increase their own and their employees' contributions in direct relation to the salary they would have been paying in normal times, but compliance with Rule 11 as amended will not, in the Chamber's opinion, involve employers in any commitments as regards actual salary. If it be necessary to amend the rules of any provident fund schemes to meet Rule 11, such an amendment should not be difficult.

(c) *Leave for European British Subjects.*—In a letter dated the 15th May the National Service Advisory Committee informed the Chamber that should it come to their notice that any European British Subject within the P. & A. District had been permitted to take more than two months' leave in any year, unless such leave was essential on medical grounds, they would consider themselves entitled to regard this as an indication that the employers concerned had not reduced their staff to the minimum required by them in order to carry on their business with reasonable efficiency; and might declare a further man or men available for National Service. Should there be any exceptional cases in which more than two months' leave was desired for reasons other than recovery from illness, the Advisory Committee added that they would take these special circumstances into consideration.

The Advisory Committee's letter was published for the information and attention of members of the Chamber in circular No. 156-1941 dated 24th May.

(d) *European British Subjects on leave in the U. K.*—In December 1940 members of the Chamber were asked to submit to the National Service Advisory Committee the names of employees on leave in Great Britain and awaiting passages back to India. Eighty-four names were submitted. In a letter dated 6th August 1941, the National Service Advisory Committee informed the Chamber that an investigation recently carried out revealed that of these eighty-four men all but two were now either in India or en route.

(e) *Anglo-Indians and Domiciled Europeans.*—The attention of the Chamber was drawn to the fact that in many cases names had been registered under the Registration (Emergency Powers)

Act, 1940 and the National Service (European British Subjects) Act, 1940, of those not coming under either enactment. The National Service Advisory Committee's records included many names wrongly registered, and this led not only to a great deal of unnecessary work for that Committee, but also to misunderstandings on the part of employers as to the position in the matter of national service on the part of Anglo-Indians and Domiciled Europeans, who, though they have volunteered for service in large numbers, can only be accepted if they volunteer: they have no obligations whatever under the National Service (European British Subjects) Act. In June, the Chamber circularised members asking them to advise the National Service Advisory Committee whether any of their employees had wrongly registered. The circular contained a definition of the term "European British Subject".

In October, the National Service Advisory Committee asked for the views of the Chamber as to whether there were many Domiciled Europeans who could volunteer for national service, and who could be spared, if an assurance of reinstatement after the war were given by employers. Enquiry from members revealed that in many cases such an assurance had already been given, and would be given by most members, except in the case of those who had been engaged since the outbreak of war on the understanding that their employment would terminate with the end of the war. But very few Domiciled Europeans were employed, and of these, very few could be spared as their release would make the staff position even more acute, since in many cases the release of other staff had been made possible only by the assistance of Domiciled Europeans and Anglo-Indians.

(f) *Non-combatant administrative military duty.*—As members were advised in circular No. 264-1941, Government addressed an appeal through all Chambers of Commerce for the services as officers of older men, European or Indian, for certain kinds of administrative non-combatant military service, in units such as Labour, Road Construction and Garrison Battalions, Rest, Transit and Prisoner of War Camps, etc. Government emphasised that it was not intended to ask for men whom their firms would be reluctant to retire, but if there were any men who were available, an offer of their services would be appreciated. Necessary qualifications were a fairly wide administrative experience, and a readiness to shoulder responsibility. A high physical standard was not necessary as for fighting units. The Provincial Governments were asked to consider the case of men in Civil and Police Service, P. W. D., Forest, etc., who had recently retired, or were about to retire while still physically fit and mentally alert, or who could be spared without detriment to the efficiency of the administration. Officers recruited under these considerations would be granted

emergency commissions either in His Majesty's Forces (Indian Army) or in His Majesty's Indian Land Forces. In the first instance 150 officers were required, and they were to be appointed according to their special qualifications as soon as suitable vacancies occurred. More officers will be required when the first supply has been exhausted.

(g) *Part-time occupation.*—In October Government—through the National Service Advisory Committee—requested the assistance of the Chamber in obtaining particulars of any members of the commercial community who might be willing to give their services to Government for part-time work, in addition to their normal duties. While expressing their appreciation of the very generous sacrifices already made by the business community in affording assistance in various forms of National work, Government felt there might be room for an expansion in the help thus being given.

In response to the circular issued by the Chamber a large number of offers of service were received but in the majority of cases information was requested on one or other of the following points which the Chamber found it necessary to refer back to the Government of India through the National Service Advisory Committee early in November:—

1. Whether such service will require to be given in one's own office or in the office of a Government Department, and if so, where?
2. The times which would constitute the definition of part-time service in normal circumstances.
3. Whether 2 or 3 people working together could take on work in the evening from say 5-30 p.m. to 9 p.m. for 4 or 5 days a week, and if so, whether this would constitute a definition of part-time service?
4. Whether such services are remunerated and if so, on what basis?
5. Any specific information as to the class of occupation for which spare time service could be satisfactorily utilised.

The Chamber still awaits information on these matters.

(h) *Financial position of married British Other Ranks.*—By courtesy of the local National Service Advisory Committee, the Chamber was able to circulate to members during March a notification by the Adjutant-General in India setting out Army Headquarters' future policy in the matter of financial assistance to

married British Other Ranks in cases where real hardship results from B. O. R. rates of pay, during their training period when they are paid as privates. The notification stated :-

All such cases will please be represented as soon as possible to Army Headquarters in the appropriate Army Form as published in India Army Order 180 of 1941, for a decision on each case on its merits by a committee at Army Headquarters.

The policy of Army Headquarters in future will be that nobody will be recruited under the National Service Act as a B. O. R. unless and until his financial position is first reviewed. In this the National Service Advisory Committee should be asked to advise. Where financial assistance is recommended the case will be submitted to Army Headquarters on the appropriate forms for consideration. Only after instructions are received from Army Headquarters, will a man's enlistment be ordered.

(6) *Officers and cadets: Financial hardship.*—Through the National Service Advisory Committee, a letter from the Adjutant-General in India was received by the Chamber, and issued for members' information in circular No. 242-1941, on the subject of financial hardship due to compulsory calling up for national service. A War Service Grants Advisory Committee had been constituted in India, and had drawn up a scheme to mitigate hardship experienced by officers and officer cadets as a result of their being called away from their civil employment. The approval of the Secretary of State was then awaited. Only in very exceptional circumstances, it was stated, could an officer qualify for an award under this scheme, but all cases of hardship should be submitted to Headquarters, and would be considered individually on their merits.

Auxiliary Forces.—Throughout the year the Committee had before them many questions with reference to the Auxiliary Forces.

The calling up of men for national service, which left most establishments considerably under-staffed, also affected the active strength of Auxiliary Force Units. During the period when the Auxiliary Forces were voluntarily responsible for dock-guarding and A. A. post duties, it became apparent that the burden of performing them was not falling evenly on either the individuals liable to be called upon to undertake such duties, and firms having a large number of employees on the active strength of the Auxiliary Forces found difficulty in releasing these men as often as they were called upon to do so. It was evident that willing individuals and employers were suffering owing to the defections of others under the voluntary system, that on this account the full membership of the units was not being tapped, and that further recruiting was essential. The Chamber investigated these factors, and several discussions took place with a view to evolving a more suitable

scheme for the carrying out of guard and A. A. post duties. Pursuant to directions issued by Government to National Service Advisory Committees, indicating that as far as possible every able-bodied European not in the regular forces and below the age of 45 should be on the active strength of an Auxiliary Force unit, the Chamber at the request of the local N. S. A. C. recommended that such men who were on the Reserve or Emergency Reserve of any unit should transfer to the active strength. As a result of this recommendation by the Chamber and of a clarification by Government of the position as regards "calling out" and "embodiment"—which latter question had deterred many men holding key or semi-key positions from joining an Auxiliary Force or transferring to the Reserve—there was an accession to the membership of the Forces through principally to the Emergency Reserve. This did not assist materially to the solution of the problem, which still arises, of spreading evenly over the community the burden of guard duties now compulsory on the active membership of the Units. In the circumstances the Chamber Committee have again suggested to the National Service Advisory Committee that they should themselves, in accordance with the Government's directions, investigate individual cases of those not over 45 years of age who have not transferred from the reserve to the active strength.

Recently, since the Government of Bengal declared a state of emergency in the province, the Chamber has considered and discussed with representatives of the Auxiliary Force Advisory Committee the questions of the calling out of the Defence Services, and of the procedure which is to be adopted in the event of hostile air raids, and is continuing to keep in touch with the various aspects of the problems to which these questions give rise from the business point of view.

Deduction of income-tax from salaries or bonuses payable to employees on military service.—The Chamber was consulted by several firms on difficulties arising out of the question of income-tax payable on salaries or bonuses paid to employees on military service. The Committee consulted their Income-tax Sub-Committee, who, having considered each difficulty, foresaw others, and consequently the Income-tax Commissioner, Bengal, was approached with the request that, if possible, a general ruling from the Central Board of Revenue should be obtained. They suggested to the firms who had raised the issue that, in the absence of any ruling, an employer who was making up the salary of, or paying a bonus to, an employee on military service, should calculate his total taxable salary, inclusive of Army pay, and deduct tax at the slab rate applicable to the total salary, less the ascertainable amount deducted at source by the Army author-

ties. It was hoped to obtain some guidance in the matter of an employee going overseas with an Army unit, his Army pay in consequence no longer attracting Indian tax.

Information was later received that in recognition of the fact that Army officers had little opportunity to lodge, if necessary, an appeal against double or inequitable income-tax, a special Income-tax Officer had been appointed in Poona to deal with any difficulties they might experience. A statement was also received to the effect that all Income-tax Commissioners had been instructed by the Central Board of Revenue that an employee on service abroad in receipt of salary or bonuses from sources in India, would not be liable to tax unless the amounts in question were received in British India, in the form of payments to his family in India or to his bank account in India. If the salary or bonus were paid to his United Kingdom bank account or to his family in the United Kingdom, it did not attract Indian income-tax.

As this statement did not cover other difficulties which the Chamber feared might arise—for example, would payments made to an employee's credit outside British India, without deduction of tax, be permitted as a charge against the employer's profits or would section 10(4)(a) apply in such cases—it was again pointed out that a memorandum from the Central Board of Revenue covering the whole question would be of great assistance.

Government Returns.—At the request of the National Service Advisory Committee, the Chamber drew the attention of Government to the difficulties experienced by commercial and industrial interests, with staffs depleted by national service, in submitting the many returns called for by the various Government Departments. It was suggested that a less rigid attitude might be adopted by Government in exacting penalties for late submissions of returns due genuinely to absence of staff on national service. The Chamber asked that the various Government Departments be recommended to exercise leniency in such cases, and requested that Government would co-operate in refraining from calling on commercial and industrial interests for reports and returns except when they were absolutely necessary.

In their reply the Government of India stated that so far as income-tax and Excess Profits Tax were concerned, firms should apply to the Income-tax and Excess Profits Tax Officers for an extension of time for the submission of returns. No relaxation Government added, could be allowed in the case of returns relating to the production and issue of excisable articles since these were essential for the purpose of excise duties and could not be delayed.

National Service (Technical Personnel) Ordinance 1940: List of notified factories.—Information was received by the Chamber that all applications for notification should be addressed by factories concerned to the Director-General of Supply, New Delhi, or the Director-General, Munitions Production, Calcutta, according to the nature of the work in which they are engaged. Applications will be transmitted by these officers with their recommendations through the Supply Department to the Department of Labour.

In May, a list of factories, mines etc., declared to have been engaged "on work of national importance" was forwarded to the Chamber.

Various questions which arose in regard to the recruitment of skilled labour under the Ordinance were discussed at a meeting between the Chamber's Industrial Affairs Sub-Committee and the Bengal National Service Labour Tribunal.

War Injuries Ordinance, 1941.—Circular No. 219 issued to members in July contained a copy of the War Injuries Ordinance, 1941, which provided for "the grant of relief in respect of certain personal injuries sustained during the continuance of the present hostilities".

The Chamber has recently taken up with Government a number of points of great importance to commerce and industry in connection with the ordinance, in particular the application of the higher scale of relief to factory A. R. P. personnel and essential workers and the extent to which employers may still be liable for war injury under the Workmen's Compensation Act.

War Risks (Goods) Insurance Ordinance, 1941:
(i) *Alleged evasion and rate of Premium.*—On the 22nd March, the Commerce Department of the Government of India issued a notification amending sub-rule (1) of Rule 6 of the War Risks (Goods) Insurance Rules, 1940, the effect of which was to double the rate of premium for the April/June 1941 quarter by increasing it to 1/16th per cent. or one anna in the rupee per month or part of a month. In the absence of apparent justification for the increase, the Chamber took the matter up with Government of India by letter and by personal discussion. The reply received explained that the revised rate of premium was decided upon after very careful consideration and with due regard to the risks that had to be covered under the scheme; and an assurance was given that there was no intention of allowing the scheme to develop into a form of direct taxation of moveable property. The Chamber then

suggested to Government—in letters reproduced in circular No. 208-1941 dated 11th July—that widespread evasion of the scheme appeared to be taking place, and that the first essential was to tighten up the administration of the scheme, whether through the Inspectorate or otherwise, to such an extent as would afford a reasonable assurance that all goods which are compulsorily insurable under the scheme are in fact insured.

Government stated that they were seeking the advice of the Advisory Committee on War Risks Insurance on the points raised by the Chamber, and that the accounts relating to the working of the scheme, were expected to be published as soon as possible after the 30th September 1941, i.e. after the scheme had been in force for one year.

A further letter from Government was reproduced in circular No. 321-1941. In the opinion of the Advisory Committee, there was no widespread evasion of the compulsory provisions of the Ordinance, but Government have sanctioned a number of prosecutions for evasion and are fully alive to the importance of preventing it. Steps are being taken to strengthen the inspection in certain Provinces by giving to Special Officers the assistance of whole time Inspectors. There was no reason to suppose, Government stated, that the rate of premium was raised owing to avoidance of insurance by some stockholders at the expense of others.

Since the entry of Japan into the war, the rate of premium payable under this scheme has again been doubled.

(ii) *Goods in transit from ship to shore.*—In consequence of correspondence exchanged with a member of the Chamber and with the Calcutta Insurance Association, representations were made to the Government of India drawing attention to the hiatus which existed between the cover afforded under ordinary Marine War Risks policy which, under the British Institute War Clauses, apparently terminates on the discharge of the goods overseas from the ocean-going vessel, and the cover under the War Risks (Goods) Insurance Ordinance which commences when the goods are discharged from the lighter on to land in British India. The Chamber urged that an amendment of the Ordinance be undertaken to cover lighter-borne goods and sea-borne goods in ports. As a result of these representations, the Government of India informed the Associated Chambers of Commerce of India that they had under consideration a proposal that section 2(g) of the Ordinance should be so amended as to render all goods within the limits of Customs ports, except such as have not been discharged from, or have been loaded on ocean-going vessels, "situated in British India" within the meaning of that sub-section.

In response to a request for its views, the Chamber informed the Associated Chambers of Commerce of India, after consulting the Calcutta Insurance Association, that it strongly supported the proposed amendment of section 2(g) of the Ordinance, and drew attention to two points which the Chamber Committee thought should be considered when the amendment was being framed by the Government of India. The first related to the position of goods being lightered from ship to shore outside the port limits of Customs ports, for instance on the tidal portion of a navigable river: the second concerned goods which remain on an overseas vessel for more than fifteen days after the vessel arrives at the final port of discharge, as the normal marine war risks cover ceases (a) after discharge overseas at the final port of discharge or (b) after the expiry of fifteen days from the date on which the overseas vessel arrives at the final port of discharge, whichever shall first occur.

All these points have been met by a recent amendment of the Ordinance issued with circular No. 1 of the 2nd January 1942.

(iii) *Declaratory Policies.*—The Associated Chambers invited the opinion of the Chamber Committee on the subject of Declaratory Policies under the War Risks (Goods) Insurance Ordinance, 1940. It had been suggested that Government be approached regarding the need for making provision for the issue of these policies, at least to manufacturing concerns.

The Chamber Committee consulted the Industrial Affairs Sub-Committee and the Calcutta Insurance Association and after considering the replies received informed the Associated Chambers that they could not support the suggestion for a variety of reasons which they enumerated.

Proposed compulsory war risk insurance for immovable property.—As a result of correspondence received through the Associated Chambers of Commerce of India and otherwise, the Chamber Committee considered a suggestion that pressure should be brought to bear on the Government of India to introduce a scheme for the compulsory war risk insurance of immovable property in India, similar to that in force in Great Britain.

A circular was issued to members on the 9th June asking whether or not they were in favour of the principle involved, and on the basis of the replies received the Chamber wrote to the Associated Chambers of Commerce of India stating that a large majority favoured the suggestion that the Associated Chambers should urge Government to formulate, with a view to its publication for opinion and critical examination, a compulsory insurance scheme for immovable property on the lines of the War Damage

Act in the United Kingdom. Among the points which the Chamber thought, on preliminary consideration of the matter, should be kept prominently in mind when adapting the United Kingdom Act to Indian conditions, the following were brought to the notice of the Associated Chambers :—

- (a) the need for a low initial rate of premium, which implies the early introduction of the scheme and—more important—its enforcement in the case of all immovable property coming under the scheme;
- (b) the need for adequate precautions against the possibility of the scheme being used as a means of raising additional revenue; and
- (c) that the scheme should specifically provide for the inclusion within its scope of fixed machinery and plant and—it was suggested—launches, tugs and small craft.

The Associated Chambers subsequently officially addressed the Government of India on the subject and as no reply had been received by then, a resolution in the following terms was unanimously adopted at the annual meeting of the Associated Chambers on the 15th December :—

"This Association urges on the Government of India the desirability, under existing conditions, of the formulation for consideration of a Government scheme for the compulsory insurance of immovable property, including buildings and fixed plant and machinery."

Injury or damage caused by Army drivers when on duty.—A case was brought to the notice of the Chamber illustrating the unsatisfactory attitude of the military authorities in India towards the above question. From the evidence supplied to the Chamber, it is clear that a member of the public suffering damage to property or injured by the negligent driving of a Service vehicle has no right of action against the Army Department, and if the military authorities grant any compensation, it is purely as an "act of grace" and "without prejudice". This in the Chamber's view is not satisfactory. The injured person has the right to sue, as an individual, the Army driver at fault, and to obtain judgment against him. But the delay and difficulty of prosecuting a civil case against an Army driver in war time are apparent. The position in Great Britain is, from the legal point of view, similar: the Crown is not liable for the negligence of its servants. But in actual practice, all Government Departments in the U. K. provide the funds to settle any successful claim for compensation. In view of the increase in military transport at the present time and in the interests of the public, the Chamber Committee addressed

the Government, requesting that some measures be taken to remedy this unsatisfactory position, and to enable the public to obtain some reparation for injury caused by Army vehicles.

A resolution to the same effect was also unanimously adopted at the Annual Meeting of the Associated Chambers in December 1941.

A. R. P. Expenditure: Allowance for income-tax and E. P. T. purposes.—The question arose whether expenditure incurred by an assessee on air-raid precautions in connection with property used for business purposes was an admissible deduction under section 10 of the Income-tax Act.

The general principle, as explained in a letter issued by the Central Board of Revenue and reproduced in circular No. 145-1941 dated 19th May, is that if expenditure brings an asset into being, it is of a capital nature and hence inadmissible; but that it is not desired that in the case of expenditure for the purpose in question there should be any disallowance unless an asset is brought into being that is of a durable character. On this basis, fees paid to Air Raid Precautions Wardens for lectures on air-raid subjects and cost of literature, etc., are clearly allowable. Expenditure on whistles, gas masks, etc., is on the border line, as these articles last much longer than a year. A strictly correct way to treat them would be as loose tools and consumable stores and allow them to be valued at the end of the year. The Board, however, considers that such a strict view should not be taken in regard to this purely war expenditure which should be wholly allowed. As regards any additions or alterations made to the buildings, plant or machinery as a precaution against air-raids, the expenditure should also be allowed, unless it is clear that they are additions or alterations to the buildings, plant or machinery that may have a post-war value. In that case the expenditure should be treated as capital and depreciation thereon should be allowed according to the rules.

These instructions were to apply equally to the computation of profits for excess profits tax purposes but have apparently been modified to the extent indicated in the next paragraph of this Report.

Scheme for the recovery of A. R. P. costs in factories.—Government's recent scheme for the recovery of costs of A. R. P. measures in factories has been considered in detail by the Chamber Committee and affiliated industrial concerns. The Indian Engineering Association has also considered the scheme and furnished Government with a criticism of it.

The Chamber considered the question in the light of several facts. In the first place, the original information given out was that the Central Government would be prepared to entertain applications on their merits for *ex gratia* payments on account of the expenditure involved in A. R. P. measures equivalent to the proportion, *vis-à-vis* total production, of additional costs reasonably chargeable on goods supplied to the Central Government. (Orders under Rule 51C(i)(b) of the Defence of India Rules have reiterated this assurance concerning the recovery of A. R. P. costs by means of a surcharge on war contracts).

Secondly, the Central Board of Revenue's circular R. Dis. No. 27(26)-I.T./41—referred to above—laid down the principle of allowing as expenses for income-tax and excess profits tax purposes war expenditure on A. R. P. work including additions or alterations to buildings, plant and machinery, unless clearly additions or alterations which have a post-war value.

The most recent scheme, it appears, supercedes the first scheme and modifies the second, by adding three conditions—(a) that the costs to be allowed as charges to revenue shall only be the costs of measures carried out under the orders of an authorised A. R. P. Officer of Government; (b) that the costs claimed will be certified by the auditor of the firm concerned; and (c) that the allowable costs will be verified and passed by the Government Officer, who will decide finally as to the amount to be treated as revenue expenditure, the amount to be treated as capital expenditure, and what will have a post-war value.

The Chamber has asked the Board to give an early and authoritative ruling as to whether the original scheme is to be taken as discarded, and has pointed out that, if such is the case, the consequences will be serious to firms which in all good faith undertook necessary A. R. P. measures on their own initiative or even under advice from various military and other officials not coming under the category of an A. R. P. Officer of Government.

The most recent proposals have also been criticised by the Chamber as follows:—

- (a) They do not provide for cases in which A. R. P. expenditure has been incurred otherwise than under the orders of Government officials—unless the Central Board's circular R. Dis. No. 27(26)-I.T./41 holds good.
- (ii) If the only provision to be made by Government is the allowance of these costs as a deduction from profits for taxation purposes the proportion contributed by Government will vary from one company to another in relation to their overall percentage of taxation and

the burden will fall unevenly; there will be no direct relationship between Government's contribution to A. R. P. expenditure and the proportion of Government contract work being done by individual firms and companies.

- (iii) The question of whether A. R. P. expenditure is chargeable to revenue or capital should be a matter for decision by the income-tax authorities in the usual way, and though there is no objection to the amount of the expenditure being certified by the A. R. P. Officers, it is objectionable that they should be the final authority on what is revenue and what is capital expenditure.
- (iv) Under these recent proposals, about 30% of the expenditure will be recovered out of income-tax or about 30% out of excess profits tax; but the balance in either case has to be provided by the firm or company concerned out of earnings and the arrangement will therefore seriously affect those who are not earning substantial profits.

A. R. P.: (a) *The Air Raid Precautions Services Ordinance, 1941.*—The Ordinance "to provide for the constitution of Air Raid Precautions Services" was published in the *Calcutta Gazette* dated September 4th. In exercise of the power delegated by the Ordinance to Provincial Governments, the Bengal Government issued in the same Gazette the Bengal A. R. P. Services Rules, 1941, in respect of organisation, appointments, conditions of service and the like.

(b) *Labour attitude to aerial attack.*—Government has kept in touch with the Chamber on the question of the reaction of labour in industrial areas in the event of hostile air attack. The Industrial Affairs Sub-Committee along with the Chamber Committee have had the matter constantly in view throughout the year, and suggestions have from time to time been submitted to Government. In August the Home Minister called a meeting to consider the problem, at which were present representatives of the Industrial Affairs Sub-Committee, the Director of Ordnance Factories and the Chairman of the Bengal Public Relations Committee. As a result of this meeting and of correspondence with Government, a circular was issued to all Industrial Associations affiliated to the Chamber and to Chamber members, asking for their views on points raised with regard to intensification of A. R. P. work, compensation payments, danger allowances, penalties on workers who leave their posts and the like. Members' opinions were collated and forwarded to Government.

In November, a second conference to consider the labour position was attended by members of the Government, representatives of the Bengal, Muslim, Indian, Marwari and the Bengal National Chambers of Commerce, and representatives of the Calcutta Trades Association, the Bengal Millowners Association and the Public Relations Committee.

More recently, since the close of the year under review, the Industrial Affairs Sub-Committee have been in touch with the Director of Civil Defence, Calcutta Area, on many aspects of A. R. P. and civil defence work in its application to the labour force in and around Calcutta.

(c) *Work in the Port of Calcutta.*—At a meeting attended by representatives of the Calcutta Port Commissioners, the Chamber Shipping Sub-Committee, the Calcutta Liners Conference, the Master Stevedores Association and shipping interests, the question of the prevention, as far as possible, of labour dispersal in the event of air raids was discussed. Certain measures for the safety and protection of, and the supply of food to, port labour in an emergency are still under consideration.

At a subsequent meeting between the Chairman of the Port Commissioners, the Shipping Sub-Committee of the Chamber and the Calcutta Liners Conference, it was explained that under rule 86(1) of the Defence of India Rules the Government of India was empowered to prohibit, restrict and control the shipping or unloading of persons or goods and generally to regulate, facilitate or expedite any form of traffic at or in any port. The Chairman of the Port Commissioners has been appointed by Government to exercise these powers, and measures which he proposed to take for the advantage of the working of the port were discussed and approved by shipping interests. The following provisions, most of which merely enable action which is often taken by ships in their own interests, to be enforced when in the interests of shipping as a whole, have now been made :—

(1) Ships must work overtime and must work at night, on Sundays, and on holidays if directed by the Dock or Jetty Superintendent to do so.

(2) Ships carrying rail must discharge wherever they are placed for discharging excepted by the Controller of Customs they must discharge at night as well as by day.

(3) Ships must discharge quay cargo overseas into lighters or boats when directed by the Dock or Jetty Superintendent to do so. The ship must hire lighters or the purpose, or the Commissioners will hire lighters at the ship's expense.

(4) The Dock Superintendent may at any time remove export cargo from the Commissioners' premises and load it into lighters for shipment overseas. The ship must hire lighters for the purpose or the Commissioners will hire lighters at the ship's expense.

(5) Whenever it appears to the Dock Superintendent that export cargo may be shut out he may direct the ship to take the whole or any portion of the remaining cargo from the quay instead of overseas.

(6) If consignees' boats are not ready to take overseas cargo, the Dock or Jetty Superintendent may direct the ship to discharge the cargo on to the quay, in which case the Commissioners' landing cargo may be landed, or he may hire lighters for the receipt of the cargo and recover the cost of so doing from the consignee.

(7) The Jetty Superintendent may direct any ship which is discharging at the Calcutta Jetties to complete her discharging at the Docks, in which case cargo landed at the Docks will be removed in Port Trust wagons to the Jetties, or, if more convenient, the cargo landed at the Jetties will be removed to the Docks at the ship's expense. Similarly, the Dock Superintendent may direct any ship which is discharging at the Docks to complete her discharging at the Calcutta Jetties.

(8) Either the Dock or the Jetty Superintendent may refuse to give a berth to a ship with a small amount of quay cargo if he considers giving her a berth will or may prejudice the working of ships with large amounts of quay cargo. Ships in such cases must make their own arrangements, by hiring lighters or otherwise, to land or ship their quay cargo.

(9) The Dock or Jetty Superintendent may direct that wagons shall be loaded or unloaded at night anywhere on the Commissioners' premises. Extra charges for night work will be levied by the Commissioners wherever provision for such charges is made in their Scale of Charges.

(d) *Release of Personnel.*—In publishing for the information of members a letter received from the Government of Bengal about the release of personnel for official A. R. P. work, the Chamber recommended—in circular No. 115-1941 dated 21st April—that favourable consideration should be given by commercial interests to the release of such of their staff as are engaged on A. R. P. duties. As a result of this circular, it was pointed out to the Chamber that some potential A. R. P. workers were deterred from offering their services by the possibility of their being called out frequently during office hours for parades, rehearsals, demonstrations and the like to an extent which would seriously interfere with their civil occupations. The Chamber Committee accordingly asked the A. R. P. Controller, Bengal, whether it was possible for him to give any guidance as to the extent to which A. R. P. workers were likely to be called out during business hours. In his reply, which was reproduced in circular No. 138-1941 dated 10th May, the Controller stated that no calls would be made on A. R. P. workers during business hours except :—

(a) during an emergency when A. R. P. personnel would be required for real duty, and

(b) during the occasional air raid warning practices which it would be necessary to have from time to time.

Appeals for Control Room, Messenger, Fire Service and other A. R. P. staff were later issued by the Chamber with a strong recommendation that business houses should do their utmost to influence enlistment on the part of their employees.

(e) *Building Wardens.*—By arrangement between the Chamber and the Controller of A. R. P., Bengal, course of lectures for Building Wardens were given in English, Hindustani and Bengali. Printed copies of some of the lectures were issued to members, and a brief summary of the organisation and functions of Building Wardens was published in circular No. 112-1941 of the 16th April.

A note by the A. R. P. Controller, Bengal, on Roof Spotters was issued in circular No. 144-1941 in May, and in August a letter on the subject of Fire Watchers and Stirrup Pump parties was reproduced in circular No. 252-1941.

In December an appeal for an increase in the number of A. R. P. Service volunteers, contained in a letter from Government was issued to members. There is still a great need for further volunteers for all branches of the A. R. P. Service.

(f) *Shelters—Silt trenches.*—At the request of the Government of Bengal, copies were distributed to members and to the industrial Associations connected with the Chamber of a note entitled "Shelter for Factory Personnel and the General Public against 'Air Raid Damage'" with special reference to the construction of silt trenches. The Government of Bengal recommended in this connection that silt trenches should be dug in the open spaces of all mills and factories and that every opportunity should be taken of procuring evacuation from the mills and factories to these trenches so that, in the event of air raids, there may be no delay in the evacuation of the labour. The note and of silt trenches up-to-date designs for which—and for surface shelters—have very recently been issued.

Subsequently, the Chamber was asked to report to Government whether industrial concerns had already commenced cutting silt trenches in the open spaces in the compounds of the mills and factories under their control. A preliminary reply was sent after reference to the Industrial Affairs Sub-Committee, and the matter was referred to the various industrial interests connected with the Chamber with a view to obtaining more specific information about what was being done.

A detailed summary was later forwarded to Government. It disclosed that where space was available in the precincts of mills and factories silt trenches had in the majority of instances been dug for a percentage of the labour and that in most other cases reliance

had been placed on other special or natural means of protection against air raids such as the provision of special underground or reinforced shelters, blast-proof revetments and the like.

A communication from Government in October revealed that a proposal to utilise labour lines, possibly with suitable structural alterations, for the purpose of providing shelter to workers during air-raids, was receiving attention. Industrial associations were asked to inform the Chamber whether any large number of their workers was housed in labour lines within factory compounds, or whether the workers made their own arrangements for accommodation outside. Government was furnished with a resumé of the replies received.

(g) *Priority list of buildings.*—At the request of Government, the Chamber compiled a list of industrial and commercial buildings with the Calcutta, 24-Parganas, Howrah and Hooghly Districts which it was considered desirable should receive priority attention in the event of numerous simultaneous fires as a result of hostile air action. The classification was carried out with the aid of the Industrial Affairs Sub-Committee, and with the co-operation of Chamber members.

(h) *Main Power Plant.*—The question of the maintenance of power supply, and speedy repairs in the case of damage to electrically driven mills in the event of hostile air raids received the attention of the Indian Jute Mills Association. The Association addressed the Electrical Commissioner on the subject, and received his assurance that active consideration was being given to the question of priority consumers in the area. The Association asked if there were any method whereby the technical staffs of mills could assist the staffs of public electricity supply undertakings to repair damage, and this led to a suggestion from the Commissioner that a scheme might be promulgated, in consultation with industrial representatives and with the principal electricity supply undertakings, under which technical man-power and resources of equipment might be pooled for emergency repair work, and a stock of presumably to some degree standardised equipment requirements built up.

Through the Chamber all industrial Associations were advised of these suggestions, which were generally approved.

(i) *Maintenance of reserve stocks of coal.*—The Indian Mining Association requested the Chamber Committee to consider a suggestion that the Railways and industrial concerns should build up large reserve stocks of coal at various centres in India, and that Government's views on the subject be sought. The

Association took the view that in the event of air raids, collieries might suffer damage which would result possibly in reduction of output and the destruction by fire of stocks concentrated in the collields.

The suggestion was considered by the Industrial Affairs Sub-Committee and by the Railways Sub-Committee in addition to the Chamber Committee. The consensus of opinion at the time was that little purpose would be observed by adopting the suggestion which in any case would not have been practicable owing to the shortage of wagon transport.

(i) *Telephone communications during air raid warnings.*—The Chamber considered a scheme prepared by the Bengal A. R. P. authorities relating to the use of telephone during air raids or air raid warnings. Under this scheme, all public telephones are to be cut off during an air raid warning, and communication is to be restricted to the A. R. P. organisation and certain essential services. Provision was made under the original scheme for the Calcutta Port Commissioners, but none for the shipping companies and agents.

In view of the importance of ensuring a quick turn-round for tonnage, a suggestion was made that shipping interests jointly should be allowed two lines communicating directly with the Port Commissioners' office; and at a meeting which the Chamber Shipping Sub-Committee had with the Deputy Conservator of the Port on the 29th May, it was agreed that the two points at which the proposed shipping telephones should be available should be (a) on the ground floor, on the Strand Road side of Messrs. Mackinnon Mackenzie & Co.'s office; and (b) on the ground floor of Messrs. Turner Morrison & Co., Ltd.'s building in the office of their Marine Superintendent.

(k) *Landlord and Tenant.*—The Chamber, having been consulted by a member on the question, took legal advice on the liabilities respectively of landlord and tenant with regard to the provision of A. R. P. equipment. The advice given was reproduced in circular No. 136-1941. The provision of such equipment to which neither landlord nor tenant is legally bound, in the absence of any provision in the lease or tenancy agreement. If, in the possession of a tenant or lessee is damaged or destroyed, the landlord will incur no liability for loss of life and/or damage to property and personal effects. As regards re-building or restoring, no liability would attach to the landlord in the absence of any express contract to the contrary. The tenant's only remedy is to

void or annul the tenancy. Where demolition is to occur on the order of a competent authority the tenant's position is the same. If after damage the property was in a dangerous condition and likely to cause injury to third persons or to adjoining properties, the landlord might have to take such precautions as would be reasonable under the circumstances to prevent such injury.

Lighting Restrictions: (a) *Lighting Restriction Order, Bengal.*—By easy stages during the year and by means of orders issued under the Defence of India Rules, the Government of Bengal have applied to Calcutta, and latterly to most other parts of the province, a system of partial obscuration of lights as a precaution against air raids. These lighting restrictions have recently been codified, and made uniform for all areas of the province to which they apply, by an order dated the 10th February 1942 published in an extraordinary issue of the *Calcutta Gazette* of that date, with notification No. 1380-P. The order prescribes the conditions which must be fulfilled in respect of all lights outside or inside a building or on any post or tree or on or over any land, portable lights, lights in streets and public places, lights carried and other stipulations to be met by motor vehicles, horse-drawn vehicles, bullock carts, bicycles and the like.

The Chamber has had to consider a large variety of questions to which these lighting restrictions have given rise. Some of them are referred to below.

(b) *Daylight-saving and revision of working hours for Calcutta business establishments.*—In September 1940 the Government of Bengal drew attention to the possible occurrence of emergency conditions in Bengal and to the need for some pre-arranged plan to facilitate the application, to the threatened area of Calcutta and its suburbs, of the black-out provisions of the special regulations to be introduced for the period of the emergency, having regard to the difficulties which would arise after nightfall in handling the traffic necessary for the transport of large numbers of office workers.

The Chamber formulated proposals to deal with this situation and discussed them in March with representatives of the other principal Chambers of Commerce in the city, namely, the Bengal National Chamber of Commerce, the Indian Chamber of Commerce, the Marwari Chamber of Commerce, and the Muslim Chamber of Commerce. These proposals, broadly stated, were:—

- (1) that Government should be asked to introduce, either now or on the declaration of a state of emergency, a daylight-saving scheme, preferably on an all-India basis, by advancing Indian Standard Time by say one

hour; or, failing that, a scheme for Bengal, or at least for Calcutta and suburbs, which would put Calcutta time a further 35 minutes ahead, thus making it one hour instead of 24 minutes in advance of the present standard time;

- (2) that, simultaneously normal Calcutta business hours should be altered, (but not extended) from the generally, though not universally, existing hours of 10 A.M. to 5-30 P.M. to 9-00 or 9-30 A.M. to 4-30 or 5-00 P.M.

While it was recognised that a change on these lines would cause some inconvenience to the community, particularly those living at a distance from their work, it was also appreciated that radical changes in the ordinary habits of life would be unavoidable in the interests of safety should emergency conditions arise in India; and the meeting decided that the representatives present should consult their respective Chambers on the proposals which had been discussed.

A note on this meeting was published with circular No. 86 dated 19th March, and a questionnaire was attached so that the Committee might learn the wishes of members generally in the matter. At the same time steps were taken to ascertain the views of the other Chambers of Commerce. This enquiry revealed that the business community in Calcutta strongly supported the proposal of an all-India daylight-saving scheme on the lines set out above, and recognised that a uniform time throughout India would have great advantages from the point of view of the railway and postal services. Nevertheless, if an all-India scheme could not be achieved or was likely to be delayed, these interests favoured an advance of 35 minutes in Calcutta time, despite the complications which this increase in the margin between Calcutta time and Standard time would create in the railway and postal services.

The Chamber accordingly wrote to the Government of Bengal on the 7th May requesting that the earliest possible consideration be given to the question of a daylight-saving scheme to be brought into force as soon as practicable and to apply all the year round, of India on the subject. If the Government of Bengal could not for any reason see their way to take the initiative in advocating an all-India scheme, then it was urged that steps should be taken to advance Calcutta time by a further 35 minutes. Government were informed that the second proposal considered by the Chamber, namely, the earlier start and earlier closing of business offices, had already met with wide support; that pending some indication whether any daylight-saving scheme on the lines recommended

was feasible, the Chamber Committee had recommended that no immediate change should be made in Calcutta business hours; that if, within a month or two, there was no prospect of a daylight-saving scheme being introduced, the question of revising office hours would be re-considered; but that meantime so far as the Bengal Chamber of Commerce was concerned, members had been recommended to regard it as a definite pre-arranged plan that in the event of a state of emergency being declared without daylight-saving having been introduced, offices should change over at once to a 9-00 A.M. start without further discussion.

This letter to the Government of Bengal was reproduced for the information of members in circular No. 130 dated 7th May, in which they were informed of the Committee's recommendations on the question of office hours, and told that the various transport services had been notified of the position, and requested to prepare revised time tables in their suburban services for introduction in the event of an emergency.

Since by the end of August the Government of India had made no decision on the question of advancing Indian Standard Time by one hour, the Chamber requested the Government of Bengal to give consideration to the proposal that, failing a change in Standard Time, Calcutta time should be advanced by 35 minutes. Members were informed of the position in circular No. 251-1941, which also recommended the adoption from October 1st of the Chamber's complementary proposal to revise office hours in Calcutta. On September 12th a Government of Bengal Resolution No. 2202-F was received by the Chamber, and in circular No. 274 of September 17th, members were informed that "Bengal Time" was to be introduced, and would, with effect from October 1st, be one hour ahead of Standard Time. Similar Daylight Saving Schemes have since been brought into operation in Bihar, Orissa and Assam.

A further circular No. 276 explained the position with regard to the railways, which in the short time available had not been able to alter the time-tables in accordance with both Bengal Time and the earlier opening of offices. By November 1st, however, all suburban trains were arranged so as to arrive in accordance with a 9-30 A.M. Bengal Time office start, and the change in time-tables was made fully effective from that date.

(c) *Cart Traffic*.—The Chamber considered, in consultation with the Railways, the Port Commissioners and the Calcutta Import Trade Association, two suggestions put forward by the Government of Bengal to reduce the dangers attendant upon badly lighted cart

traffic during the black-out. These suggestions, which were placed before members for comments in circular No. 177-1941 dated 11th June, were :—

- (1) that the Railways and the Calcutta Port Commissioners should open their delivery sheds earlier in the morning to enable carters to start taking delivery of goods from 8 A.M., and that they should close them at 3-30 P.M. thus giving ample time for the carters to transport the goods to their destination before dark; and
- (2) that godowns belonging to private owners should similarly open earlier and that goods should not be delivered ex godown for transport after 4 P.M.

So far as the Port Commissioners were concerned, the position was that delivery was available at the Jetties and from King George's docks from 8 A.M., which was satisfactory, provided that importers' sircars were likewise available at 8 A.M. It was suggested that delivery from 8 A.M. should also be extended to the Kidderpore Docks, and the Chamber understood that the Port Commissioners were willing to ask the Customs for the necessary staff, advantage of the facilities. With regard to the Railways, it was decided to open the goods yards at Howrah and Shalimar from 9 A.M. to 5-00 P.M. instead of 10 A.M. to 5-30 P.M. for an experimental period of one month. As regards private godowns, there was evidence of substantial support for Government's recommendation that these should open at 8 A.M. and close earlier, and the Committee again commended this practice to members of the Chamber.

As reported in Circular No. 234-1941, the East Indian, Eastern Bengal and Nagpur Railways opened their goods sheds earlier in the day. The Port Commissioners extended to King George's Docks the facility whereby delivery of imported cargo could be taken from 8 A.M. to 10 A.M. and for the purposes of rent considered to have been delivered the previous evening. This was later extended, at the Chamber's recommendation and experimentally, (Circular No. 224-1940). The Chamber Committee urged members opinion, "there were adequate grounds for insistence on the part of employers that an 8 A.M. start should be made by sircars engaged in the clearance of cargo from the docks where the '8 A.M. opening of the sheds is in operation'".

In the interests of the quick turn-round of wagons, of the clearance from and delivery of goods to the railways and others earlier in the day, the Government has recently again drawn

the Chamber's attention to the need for greater co-operation, particularly in the case of cart traffic. Circular No. 18-1942 gave members a statement of the present position, with the hours of opening and closing at railway goods sheds, and urged earlier removal and delivery of goods by merchants and others, who were earnestly requested to take steps to ensure that their carters and sircars are made to commence work at the time of opening of the sheds and complete the day's work by 3-30 P.M.

(d) *Barrackpore Trunk Road.*—Acting on a suggestion received from a member, the Chamber Committee addressed the Communications and Works Department of the Government of Bengal asking for an assurance that safety measures would be taken to reduce the risk of accidents on the Barrackpore Trunk Road during the black-out, and in particular that a white line would be painted down the middle of the road, and that all lamp-posts and pillars would be painted black and white, as had been done on the Calcutta maiden.

In a letter dated 27th June, which was published to members in circular No. 196-1941 dated 4th July, the Government of Bengal stated that it was proposed to take the following precautionary measures on the Barrackpore Trunk Road :—

- (i) to paint white lines at curves and for a distance of one furlong in the straight road on either side of the curve;
- (ii) to paint double white lines, of the type adopted in Calcutta, across the road at every junction with cross roads and on both sides of the junction;
- (iii) to paint all guard posts, light posts, parapets of culverts within 5 ft. of the edge of the metalled road-way black and white to a height of 4 ft. above ground level; and
- (iv) to restrict as far as possible the bullock and buffalo cart traffic at night to the sides of the road.

The Chamber also wrote to the Calcutta Corporation about the danger attendant on the slow moving and frequently unlighted night-soil carts which are to be met in the early hours of the morning on the Barrackpore Trunk Road. Orders were issued, as reported to members in circular No. 213-1941, that bullock-cart traffic on this road was to be confined to the flanks of the road. But as the Drivers of these carts are frequently asleep, this order is not always complied with, and it is essential that bullock-carts carry lights. The Corporation informed the Chamber that orders had been given that night-soil carts should set out after 5 A.M. by which time, the Corporation stated "no lights would be necessary for them". The

Chamber then pointed out that under Bengal Time sunrise would be from 6-39 A.M. on the 1st October and from 6-41 A.M. on the 31st October. Under these circumstances, lights would be necessary "after 5 A.M." and the Corporation was asked for an assurance that they would be supplied.

Defence of India Rules No. 51C: Inspection of industrial establishments.—At the instance of the Indian Engineering Association and of several members, the Chamber wrote in April to the Defence Co-ordination Department of the Government of India drawing attention to certain aspects of the exercise of the powers conferred by Rule 51-C of the Defence of India Rules, under which the Central Government and the Chief Inspector of Explosives in India are given wide powers (a) to order the owner or manager of a factory or mine to take whatever measures may be specified in order to secure the due functioning of the factory or mine and the safety of the persons and property therein, and in the vicinity thereof, in the event of hostile attack; and (b) to empower persons to enter and inspect a factory or mine purpose. The Chamber asked for some further indication of the scope of the new rule, the type of measures which were contemplated under it and the persons whom it was proposed to authorise to inspect factories and mines to decide what measures should be taken to protect them. It was pointed out that the owners of many factories had already carried out extensive protective work including the Military District Intelligence Branch, the C. I. D., and A. R. P. Authorities, while visits of inspection had also been made by officers of the Central Public Works Department and by Camouflage Officers. The Chamber expressed the view that the time had come when it was necessary to define clearly the extent and nature of the measures which could be ordered under Rule 51-C of the Defence of India Rules; to define the powers in this respect of the various officials, and co-ordinate their instructions; and to lay down clearly the financial responsibilities of the Provincial and Central Governments on the one hand, and factory or mine owners on the other hand in respect of the cost involved. It was also suggested to Government that military and other officers who were authorised to visit factories and mines and obtain information for the purpose of protecting them against enemy attack, should be provided with official papers or photographic passes to prove their identity.

In a letter dated 5th July, the Department of Supply (Munitions Production Branch) informed the Chamber that they had been requested by the Defence Co-ordination Department to arrange that the managements of factories, workshops, mills, etc., which have

been entrusted with orders for the production of war equipment should be in a position to verify readily the identity of officers of the Directorate-General of Munitions Production who have to visit the works for the purpose of checking progress, etc.; and with a letter dated 10th July sent the Chamber a list of officers to whom passes have been issued for this purpose.

Defence of India Rules: Passes for Inspectors of Factories and Works.—The Chamber later suggested for consideration to the Government of Bengal that a similar system of passes—if possible photographic—might be adopted in regard to officials of the factory, boiler and electricity inspectorates; and in addition that, as has been done by the Supply Department, circulars might be issued giving names, designations and pass numbers of all authorised inspectors. It was desirable also, the Chamber mentioned, that the management of a factory to be inspected should be given reasonable notice so that a responsible member might be present to meet the inspector and receive his instructions, if any. Copies of these suggestions were also forwarded to the Collector of Customs, and the Commissioner of Income-tax, Bengal. No reply has been received.

The Chamber's letter to the Defence Co-ordination Department and the letters received from the Directorate-General of Munitions Production were published for the information of members in circular No. 207-1941 dated 15th July; but a reply from the Defence Co-ordination Department to the other points raised by the Chamber is still awaited.

Middle Class Cost of Living Index.—Throughout the year the Chamber issued monthly to members a private index, compiled by the Statistical Department of 'Capital', of the middle class cost of living in Calcutta. The index figure, taking August 1939 as the base has risen progressively to 126 for December 1941 and now—in February 1942—stands at 125.

Cost of Living: Control of Prices.—Throughout the year the Chamber has kept in touch with the question of price control. Mr. H. G. Stokes represented the Chamber on the Bengal Government Price Control Advisory Committee, and on his resigning in December, Mr. H. D. Townsend took his place.

In October the Government of India held a Conference—the third since the outbreak of war—of the representatives of the Provincial Governments and certain Indian States to consider the position with regard to prices. The Chamber Committee were requested to submit their views on the subject of the control of prices at the primary wholesale stage, generally and with special

reference to food-grains, cotton yarn and piece-goods. For the information of members the expression of the Committee's views was reproduced in circular No. 300-1941, dated the 18th October. The Chamber was of the opinion that the time had come for stringent action to be taken on uniform lines by the Central Government in order to prevent the continuing increase of prices. The Committee favoured the imposition of control of prices at the primary wholesale stage in respect of those commodities important to the great mass of labour, and which fell broadly into the categories of food-grains, cotton yarns and cloth of the lower qualities. The conclusion of the Conference was that the position was not regarded as serious, and that, should it deteriorate, Government could apply a speedy remedy.

The need for subsequent price control, particularly of staple articles of good, has recently become even more acute and suitable steps have again been taken to bring the position to the notice of the Government of Bengal.

Working Class Cost of Living Index.—The Chamber has been issuing to members copies of the working class cost of living index, calculated fortnightly on the basis of retail prices and issued by the Government of Bengal. Taking the cost of living on September 1st, 1939, as 100, by October 1939 the index had risen to 106 and by December to 109. In January 1940 it stood at 108, in June it had fallen to 105, and thereafter the indices have shown a steady rise. At the end of August 1941 the index figure was 117, and at the end of December it was 129 from which level it has since fallen to 123 points.

The question of dearness allowances to labour has been before the Chamber for some time, and in relation to this question, the problem of making arrangements for adequate food supplies for workers in the event of an emergency following air raids has also been discussed with the Director of Civil Defence along with other cognate matters.

Government of India Technical Training Scheme.

—The Indian Engineering Association forwarded to the Chamber a copy of the Technical Training Scheme launched by the Government of India, with a letter referring to the scheme. The Engineering Association had been requested by Government to co-ordinate private industry, large numbers of such trained men being required. The Chamber drew the attention of all its affiliated industrial associations to the scheme, and a considerable number of trainees have been absorbed into factories and mills within these associations.

The Bevin Training Scheme.—The report for 1940 described the steps which the Chamber took in 1940 to find candidates suitable for training in England under the Bevin Training Scheme, and explained that the Bengal National Service Labour Tribunal had been entrusted with the selection of nine candidates for each of the first two batches, who were to leave for England in January and March respectively.

In a letter dated the 22nd February 1941 the Chairman of the Tribunal reported that the response from civil industry had been very small, and submitted a statement giving particulars of the candidates whose names had been put forward, and the process by which the final selection of the first nine men had been made. This letter and the attached statement were reproduced for the information of members in circular No. 87-1941 dated the 14th March, in which it was asked that employers should support the recommendation made by the Chairman of the Tribunal, namely that employers should continue to look out for suitable candidates and submit their names to him.

The Chamber later drew the Tribunal's attention to the two main difficulties which were experienced in finding suitable men, firstly the reluctance on the part of those otherwise qualified to uproot themselves from their existing surroundings and family ties and proceed to England for training under the scheme, and secondly the difficulty, from the point of view of employers engaged in war work, of sparing trained and skilled men who, they knew, could not be readily replaced. The Tribunal replied that these difficulties were fully appreciated, and reported that a somewhat better response to the appeal was noticeable when the second batch of trainees was selected.

Purchase of stores from the United Kingdom:
"Availability Lists" of goods.—In the report for last year and in the President's address at the last annual meeting of the Chamber, reference was made to the controversial question of the policy which should be adopted by commercial and industrial interests in the matter of taking supplies of stores and materials from the United Kingdom. The Chamber's advice was that importers should be guided entirely by the lists of goods available for export from the United Kingdom, received from time to time through the London Chamber of Commerce (National General Export Merchants Group); and it was mentioned, in particular, that a statement on the position had been promised by the Government of India with whom the Chamber had been in correspondence in consequence of the late Lord Stamp's "belt tightening" appeal to the Empire.

There were developments in two directions during 1941. In the first place, the London Chamber of Commerce intimated by cable that "owing to the constantly changing conditions" they were unable to continue the supply of the "availability lists". The Chamber brought this decision to the notice of the Government of India, pointing out that the availability lists had hitherto constituted a very valuable—indeed the only—guide as to what commercial and industrial interests in India might expect to obtain from the United Kingdom and what they might, without misgiving, consume. In the circumstances, the Chamber enquired whether it was possible for the Government of India to enter into some arrangement with the U. K. Board of Trade whereby Government would receive by cable, and would publish, particulars of the periodical revisions in the "availability lists" if they were still being compiled. It transpired, however, that no such arrangement could be made. The Government of India, indeed, informed the Chamber that, "in view of the very controversial nature of the issues involved, an expression of their views would be undesirable at this stage" on the subject of import restrictions in the interests of war economy.

Profit Margins on Government Contracts: Replacement Costs.—The Chamber is in correspondence with the Department of Supply on the question of profit margins on government contracts with special reference to replacement costs and the possibility of evolving a suitable formula, for instance by means of the promulgation of a definition—to be framed in consultation with commercial interests—as to what will be regarded as profiteering.

Employment of private workshops for war work.—In March the Chamber placed before all industrial interests in its membership, and in the membership of the Employers Federation of India on this side of India, a note submitted to the Industrial Affairs Sub-Committee by the Indian Jute Mills Association on the subject of assisting Government by "feeder" work in the production of armament and munitions components, as is being done by jute mill workshops. The reference was in the nature of a preliminary to individual interests, and the Chamber asked that anyone disposed to assist would forward particulars of the capacity of their workshops as regards types of machinery, and of their ability to produce the items specified by the Supply Department, or other items Subject to the limitations imposed by transport, distance from centres of production, inadaptability of workshops to the required type of "feeder" work and other such considerations, the response was adequate to the then requirements of the Department Supply.

Export Trade Control: Export of oil in drums: Linseed oil.—The Chamber was informed of the difficulties in which linseed oil exporters have been placed by Government's embargo on the export from India of steel containers. It is not possible to export linseed oil, for which there is considerable demand, especially in South Africa, in any containers other than metal or wood; and suitable wooden casks—the Chamber is informed—are not available. The matter will again, if necessary, be brought up at a meeting of the Export Advisory Council, but in the meantime representatives of the linseed oil exporters have had an opportunity of discussing the situation with the Commerce Member of the Government of India during a visit he recently paid to Calcutta.

Import Trade Control.—The Chamber addressed the Commerce Department of the Government of India regarding certain practical difficulties arising out of notification No. 40-I.T.C./41 of the 10th May last. This notification, as intimated in Chamber circular No. 151-1941 dated 21st May, added a number of commodities to the list of those whose importation into India is restricted in terms of the licence system under notification No. 1-I.T.C./40 dated 20th May 1940, and paragraph 2 made these restrictions applicable to the newly scheduled commodities with effect from the date of the notification, except in the case of goods "despatched on through consignment to India before the 10th May 1941".

It was pointed out to the Commerce Department that copies of the notification did not reach Calcutta until the 12th May, so that no opportunity was given to importers, already under local contracts for the sale of their imports here, to cancel orders which they had placed abroad. As a result, two forms of difficulty were brought about. In the first place, as was inevitable in the circumstances, certain consignments were shipped from abroad between the date of imposition of the new restrictions, namely the 10th May, and the date on which the various suppliers received telegraphic instructions to cancel the order, despatched from Calcutta on the 12th and 13th May. Secondly, a number of consignments, specially manufactured for India, were unavoidably held up in the country of manufacture pending clarification of the importers' position under the quota system. The Chamber exemplified these difficulties by quoting a particular instance in which orders had been placed for search required by jute mills, and strongly recommended—with satisfactory results—that the case should be sympathetically considered. Other similar cases which have since occurred have been taken up. For instance a letter to the Chamber from the Calcutta Exchange Banks' Association set forth the difficulties resulting to import trade from Government restrictions. The

difficulties and delays experienced by importers in getting delivery of restricted goods for which they had already paid or which were covered by irrevocable letters of credit were, in the opinion of the Association, unnecessary. As it was usually obvious some time before the imposition of a restriction order that it would be necessary, it appeared to the Banks that the remedy lay in a previous investigation by Government into the normal requirements of these imports by India, with a subsequent quota-permit to importers, this to constitute a contract between the importer and Government. Goods then imported and required for national purposes should be bought by Government from the importer, who would thus be protected from financial loss and loss of credit with suppliers. The Association, therefore, suggested that all goods be placed on the restricted list, and permits issued in accordance with a pre-arranged quota.

The points raised in this letter were informally discussed with the Commerce Member and with the Secretary of the Commerce Department. Government, however, were unable to accept the suggestions made, in view of the risk implicit in making known intended restrictions. It is emphasised that all cases of difficulty must be raised individually and will receive every consideration, and that while Government is willing to do whatever is reasonably possible within the frame-work of the control scheme to mitigate them, delays and inconveniences to importers are inevitable in war circumstances.

Several complaints with regard to delay in issuing import licences were also received by the Chamber and were referred to the Commerce Department for investigation.

Enemy (Shipping Claims) Order, 1941.—In the report for 1940 reference was made to the setting up in the United Kingdom of an Enemy Claims Shipping Committee with discretion to settle or compromise or refrain from prosecuting any claim for the recovery of cargoes on Italian, French and other enemy ships (other than German) which had taken refuge in neutral ports. The Enemy (Shipping Claims) Order 1941—issued with this scheme, her's circular No. 92-1941—brought India into line with the Chamber and authorised Messrs. Mackinnon Mackenzie & Co., as agents in take steps for the recovery of such cargo subject to the proviso that without the authority of the Central Government no payment shall be made to or for the benefit of any enemy and no compromise shall be made of any claim against an enemy on receiving payment of less than the full amount of the claim.

Allocation of space for shipment of jute to the U. K.—At the instance of the Calcutta Baled Jute, Baled Jute Shippers and Jute Balers Associations, and supported by the Calcutta Liners Conference, the Chamber addressed the Shipping Representative in India of the Ministry of Supply on the subject of the quota system of allocation of space for the shipment of jute to Great Britain. The quota system obtained for shippers shipping space in direct proportion to their average annual percentage shares of the total jute export trade to the U. K. in the two years prior to the war, and had worked well until it had to be departed from temporarily to enable certain shippers to ship contracts still outstanding from 1940. This position—it was alleged—arose through over-trading on the part of certain shippers, and caused the Ministry of Supply to stop 1941 shipments until the 1940 outstanding contracts were shipped. It was felt that, though the quota system would be resumed when 1940 shipments were completed, this was a dangerous precedent, and that the situation would more than probably re-arise, causing finally the abandonment of the quota system.

In answer to the Chamber's reference, the Shipping Representative stated that he was anxious to preserve the quota system, and that he had recommended to the Ministry of Supply that it be restored after the completion of the 1940 shipments, on the understanding that those shippers who had been specially allocated space for 1940 contracts would receive no further space until their quota position had been retrieved. He pointed out that the position had arisen through over-trading on the part of members of the Associations concerned, and that these should find some means of ensuring that their members co-operated in curtailing over-trading.

The Chamber Committee took no further action in the matter.

Exchange Control: Clean Bills drawn against goods for export awaiting shipping space.—The Chamber addressed the Reserve Bank of India on a case representing a hardship in the export trade of India, arising out of the currency control regulations. In the case the Chamber took up, an export shipment by a first class shipper had been covered by a first class American Bank Letter of Credit to a considerable dollar value, opened through a British Bank by a first class American importer. All the terms of credit had been strictly complied with. The American buyer had authorised payment before shipment of the goods—which were awaiting shipment to America—and was willing to pay over the dollars against a clean draft. Under this transaction India was in a position to obtain a considerable number of much needed dollars without actually shipping the goods. But

the shipper could not negotiate his clean draft under credit owing to Reserve Bank restrictions. The Reserve Bank permitted the negotiation of clean drawings in anticipation of shipment under Form G.R.2, which confined such drawings to firms which had given an undertaking to the Bank of England, entailing the quotation by exporters of prices in sterling. To American buyers a sterling price was merely an unnecessary complication. In the case submitted to the Reserve Bank by the Chamber, permission to negotiate a clean draft could not be obtained under Form G.R.1, duly completed, into the provisions of which the relative method of finance fell. One of the dominant factors of overseas trade, the Chamber pointed out, was the difficulty of obtaining shipping space—a difficulty which would become in time greater. Frequently months elapsed before shipping space became available. Unless shippers could draw clean bills for the *f.o.b.* value of goods awaiting shipment, their money would remain tied up during the indefinite period between the time when their goods were ready for shipment and the time when space became available. The Chamber could see no reason for this other than a technicality, the system of control being contrary to the national interest at the present time.

The Assistant Controller of the Reserve Bank subsequently advised the Chamber that he was prepared to allow clean bills to be drawn against goods awaiting shipping space to the United States, under Form G.R.1. As the result of further representations by the Chamber, the Reserve Bank later agreed to give similar facilities in respect of business with all "friendly" countries but stressed the need for care to ensure that the full value of the goods is realised.

Letters of indemnity for the issue of "duplicate" bills of lading when the originals are reported lost through enemy action or other causes.—In September formation supplied by the Calcutta Liners Conference on the subject of the procedure to be adopted to meet the difficulties in which shippers and/or consignees found themselves when bills of lading were lost at sea or otherwise, and also the legal complications which arose from the point of view of shipowners in the event of "duplicate" bills of lading being issued by them. Following legal advice taken in London, the Liners Conference decided that in future no applications for the issue of "duplicate" bills would be entertained by the Lines' Agents. Arrangements would be made for the Lines to issue, on application, bills of lading in sets of two, three or even four original stamped bills so as to enable shippers to forward to their consignees by separate mails the various bills comprising a set covering any particular shipment.

The Chamber requested members to assist in bringing the recommendation to the notice of exporters to the United Kingdom.

Ordnance Factory (Civilian Employment) Recruiting.—In November the Chamber received through the Indian Engineering Association, a letter from the Supply Department, containing a list of vacancies in the ordnance factories and the Inspectorate of Armaments. The Chamber Committee were of the opinion that this was an instance of the type of demands which were likely to increase in frequency, exemplifying the need for some order of priority in dealing with such demands if employers were to meet them at all. The Chairman of the National Service Tribunal was addressed on the subject of the need, on both sides, for clarification of the position, and the Chamber suggested that a meeting might be arranged between the Industrial Affairs Sub-Committee and the National Service Labour Tribunal, which represented, it was understood, the Supply Department, the Ordnance Department and the Technical Recruiting Organisation for the forces.

This meeting was held in December. The Chamber drew attention to the confusion that was being caused by the fact that requests for the release of skilled labour were being passed to commercial and industrial organisations from a number of different sources. The shortage of skilled labour, it was emphasised, was acute, and even when there was a possibility of releasing men, employers had no means of deciding which of the many conflicting demands should receive prior consideration. The Tribunal stated that they would look into the matter with a view to preventing the issue of conflicting demands from other sources, since all demands for men required for service in India should pass through their hands, though the Tribunal had no jurisdiction over demands for men required for overseas. It was agreed that the Tribunal would draw the attention of Government to the need for minimising conflicting demands and for defining their relative priority.

The Tribunal—it was also stated at this meeting—were experiencing difficulty in executing their functions because of employers' lack of understanding of the National Service (Technical Personnel) Ordinance and their seeming unwillingness to comply with requests for information, submission of men for trade tests and the like. These requests did not necessarily mean that the men concerned would be called up, and the Tribunal—it was explained—took the greatest care to ensure that demands should be met with the least possible dislocation of affected interests. Although the Tribunal had ample powers to enforce compliance with these demands, they preferred to avoid making use of them. The suggestion was made, and the Tribunal promised to consider it, that when skilled labour was required from commerce or industry the Tribunal should prepare a list of suitable men

substantially in excess of the demand, and consult the appropriate Association for guidance as to which men should be taken. This procedure, it was suggested, might reduce the number of appeals against their decision.

Industry after the war: Reconstruction Committees.—As has been reported in the Press from time to time, the study of problems with which industry will be faced after the war has been undertaken by the Government of India. The Associated Chambers of Commerce received a request from the Department of Commerce to arrange for the nomination of a representative on each of the following Reconstruction Committees to which the undernoted have now been elected :—

- (a) Labour and Demobilisation—Mr. E. S. Millar, Attock Oil Co., Ltd., Rawalpindi.
- (b) Disposal and Contracts—Sir Bernard Pratt, Kt., Imperial Chemical Industries (India), Ltd., Calcutta.
- (c) Public Works and Government Purchases—Sir Henry Birkmyre, Bart., Messrs. Birkmyre Brothers, Calcutta.
- (d) Trade, International Trade Policy and Agricultural Policy—
 - (1) Sir George Morton, O.B.E., M.C., Messrs. Bird & Co., Calcutta.
 - (2) Mr. W. K. M. Langley, C.B.E., M.L.A., Calicut, Malabar, Madras.

Petrol Rationing.—With the introduction in August of petrol rationing, the question of supplementary rations for cars and transport vehicles used for business purposes was much discussed. The Chamber, on information supplied by members, compiled a statement showing the outcome of applications for such supplementary rations. It revealed many inconsistencies and hardships. The Chamber discussed the removal of these with the Rationing Authorities, making several suggestions which were investigated. A suggestion which was conveyed to members by circular was put forward by the Provincial Rationing Authority that it might be arranged to transmit all supplementary claims through the firm to make regarding the relative importance of the work of the applicant and his recommendations in order of merit. This would avoid anomalies and enable the Authority more accurately to assess individual requirements. The "pool" system for establishments was introduced in November. Application forms in respect of vehicles registered in the name of a Company, Association or Office, and also vehicles privately owned by members of these concerns,

were grouped and assessed as a "pool", and coupon books were then issued in the name of the company for re-distribution.

In December there were complaints of inordinate delay in the issue of supplementary ration coupons. It was pointed out by the Chamber, in writing to the Rationing Authority, that applications had to be submitted during the first four days of the month, and that in many cases the disposal of them was not completed until the middle of the month. This made it exceedingly difficult, especially for firms, to plan their petrol consumption to the best advantage. The Chamber suggested that applications might be submitted during the last four days of the month previous to that for which the supplementary petrol was desired, a procedure which might ease the position.

In view of the undoubted need for the strictest economy in petrol consumption, the Chamber has taken no action on the recent reduction in the value of the "unit" from one to half a gallon. Business and industrial interests have undoubtedly been severely hit by it and by the subsequent contraction of supplementary rations. But only in cases of extreme hardship, resulting in the slowing down of the war effort, does it appear that special consideration may justifiably be applied for. As has been made known by recent circulars, the position justifies the policy of forcing a transfer either to other means of transport or to gas producing units.

Defence of India Rules: Charges for police guards at protected places.—In October the Chamber received an enquiry from a member, one of whose properties is a protected place, with regard to the responsibility for meeting the cost of police guards. The member had received a letter from the Inspector General of Police indicating that the cost of police protection was considered by Government to be the responsibility of the management of the factory concerned. Since the member had not asked for police protection, and in fact employed durwans to guard the factory, it did not seem to the Chamber that his was the responsibility for meeting the cost of the police guards—with retrospective effect from the beginning of the war—and he was advised to decline what was, in the Committee's opinion, a legitimate Government expenditure. Members were advised similarly to decline such responsibility if requested to undertake it.

Iron and Steel (Control of Distribution) Order, 1941.—Copies of notifications in connection with the Iron and Steel (Control of Distribution) Order, 1941 were issued to members by circular in August and September. The notifications specified the amount of iron and steel which might be acquired by or disposed of to any one customer without a license under the Order. Circular No. 289-1941, issued in October, drew the atten-

tion of members to the fact that while there was no limit to the total amount which stockholders might sell under these notifications, Government had intimated that stockists would be able to obtain iron and steel for the purpose of replenishing their stocks only to the extent which the Iron and Steel Controller permitted in each case. The total amount of steel available for covering replacements was limited and it was stated that there was no certainty that stocks which had been disposed of could be replaced.

In connection with the distribution to industries of the amount of steel allocated to the Commerce Department, the Chamber was requested to intimate to affiliated Industrial Associations that industries should forward estimates of their annual requirements of iron and steel for repairs and maintenance, through their Associations. Circular No. 295-1941 reproduced Government's letter in this connection, together with the Chamber's reply, and asked those members who were not within the membership of the Industrial Associations to forward their estimates direct to Government. A further circular issued in December intimated that in the case of these latter members, the Chamber had agreed to co-operate with Government by collecting detailed estimates of their requirements of iron and steel for the year 1st April 1942 to 31st March 1943. A form was attached to this circular for completion by such members as had not already submitted returns through the Chamber or any Industrial Association.

A notice issued from New Delhi on the 12th December was reproduced in circular No. 374-1941, and requested that applications for iron and steel in respect of the period 1st January to 31st March 1942 should be sent to New Delhi, subject to exceptions specified.

Electrical Apparatus (Dealings) Order, 1941: Wireless Telegraphy Apparatus (Possession) Order, 1941.—In September the Chamber received and circulated to members an extract from the *Extraordinary Gazette of India* dated 10th September, forbidding the supplying or purchasing except under license of any electrical or wireless apparatus which might be used for building wireless transmitters.

Arrival in London of airmails via Durban: Publication of information.—In November it was suggested to the Chamber that information regularly received by certain members from their London offices, stating that airmails from Calcutta *via* Durban had arrived in London, might be of value to the public, and that arrangements should be made for its publication. The Chamber enquired from the Director-General of Posts and Telegraphs whether there would be any objection to the publication of

this information in the Press or privately to Chamber members. A reply was received stating that such information was now being officially released to the Press. As the press notices have been promptly issued and appear to meet the case, the Chamber has for the time being discontinued the issue of special circulars on the subject.

The Telephone Service in Calcutta: War difficulties.—In November the Chamber published for the information of members a circular from the Telephone Corporation, setting forth the difficulties with which the telephone service is faced in present circumstances, and requesting co-operation from subscribers with regard to confining the use of telephones during rush hours to essential calls. The peak hours are on week days from 3 p.m. to 5-30 p.m. and on Saturdays from 11 a.m. to 1-30 p.m. The speed-up of industrial effort has caused a large increase in the number of telephone calls, and created a heavy strain on apparatus and staff. The main switchboards and many of the main cable routes are full up, and it will not be possible to provide extensions until probably after the war. Practically the whole of the equipment and apparatus necessary for renewals and extensions has to be imported, and supplies are becoming more and more difficult to obtain. The increase in traffic, approximating to 30%, has to be handled therefore by the same amount of equipment as in pre-war days, and the number of staff cannot be increased owing to the equipment position. The Telephone Corporation would appreciate the co-operation of subscribers as suggested, with a view to limiting the deterioration in efficiency which is inevitable.

Paper Shortage: Advertising matter: Purchasers' orders.—The Chamber consulted the Indian Paper Makers Association on the question of whether or not the practice of issuing advertising matter in the form of wall calendars and the like should be continued. The terms of the Association's reply were reproduced in circular No. 345-1941 to assist members in coming to a conclusion on this question. There was no doubt, the Association stated, that the paper shortage which already existed would become more acute as Government and the Army made further demands on the mills. The Committee of the Association had suggested to Government the desirability of impressing upon the public the need for business and industry, as well as the civil population, to economize in the use of paper at once in every possible way by cutting down forms, letter heads, calendars, posters and other forms of advertising matter.

A suggestion from a member with regard to purchasers' orders was conveyed to members in circular No. 347. It was proposed

that the custom of suppliers' of goods attaching the purchaser's order to the invoice be discontinued. In view of the sales tax, firms receiving orders are now asking for them to be sent in duplicate so that one copy can be retained for inspection by the Sales Tax Officer. Since most firms when placing an order retain a copy for their records, it was suggested that suppliers be advised to retain the original purchase order, instead of returning it with the bill, so that it would not be necessary for the purchaser to send a second copy for sales tax record purposes.

The Federation of Chambers of Commerce of the British Empire: War telegrams.—The war telegrams received regularly by the Associated Chambers of Commerce of India from the Federation of Chambers of Commerce of the British Empire in London were published for the information of members of the Chamber during the year.

East India Fund for British War Services: Replica of Squadron Badge.—The Chamber Committee have accepted with much pleasure an offer by the Executive Committee of the East India Fund for British War Services to make over to the Chamber the replica of the Squadron Badge of the 65th (Fighter) Squadron, gifted to the East India Fund by Group Captain Bouchier. The replica is on display in the Chamber building where the inaugural and subsequent meetings of the East India Fund have been held.

POLITICAL AND CONSTITUTIONAL.

Indo-Burma (Trade Regulation) Order.—It was mentioned in the Chamber's report for 1940 that the Government of Burma, on the 1st April 1940, gave twelve months' notice of the termination of the Indo-Burma (Trade Regulation) Order, 1937, and that negotiations were in progress between delegations from the two countries for the renewal of the Agreement. The Indian delegation was assisted by non-official advisers, two of whom—Mr. R. R. Haddow, Calcutta, and Mr. J. M. B. Gibbons, Bombay—had been appointed by the Associated Chambers of Commerce of India.

In March 1941 the Governments of India and Burma arrived at agreement on the principles upon which trade between the two countries was to be regulated, and certain heads of agreement—published in circular No. 155-1941 dated 26th May—were signed on the 3rd April. The signature of this document marked the end of an era of free trade between the two countries and inaugurated a régime of mutual preferential treatment, the benefits of the lower preferential duties being confined, of course, to goods of Indian

and Burmese origin respectively. In a notification dated 7th June the Finance Department of the Government of India set out the amount of exemption from Customs duty to which various goods manufactured in Burma would be entitled when imported into British India, and the notification was reproduced for the information of members of the Chamber in circular No. 175-1941 dated 10th June.

Proposed enlargement of the civil appellate jurisdiction of the Federal Court.—During March, the Associated Chambers of Commerce of India addressed the Government of India on the question of the proposed enlargement of the civil appellate jurisdiction of the Federal Court which they understood had been under Government's consideration for some time though no official reference on the subject had been made to any of the Chambers except in the case of Madras. This particular proposal—as was apparent from the press and from the subsequent discussion which took place during the Budget Session of the Central Legislature—involved the bringing into force of section 206 of the Government of India Act, 1935, and the enactment under it of legislation conferring appellate jurisdiction on the Federal Court in cases on which a judgment, decree or final order had been passed by a High Court in British India. The Associated Chambers further understood that three alternative courses had been considered by the Government of India in this connection, namely :—

- (i) of abolishing direct appeals to the Privy Council in cases in which appeals to the Federal Court would be provided for in the contemplated legislation;
- (ii) of preserving only appeals to the Privy Council with special leave; and
- (iii) of conferring a concurrent right of appeal, with or without leave, to the Privy Council or to the Federal Court—a course which the Government of India did not themselves favour, though expressing no opinion on the merits of the first two courses.

The Associated Chambers informed the Government of India that the Association as such would strongly oppose any extension at this stage of the jurisdiction of the Federal Court to cover appeals in civil cases from the High Courts to the extent to which such extension might prejudice the existing right of appeal to the Privy Council or add to the cost of appeal litigation. The Associated Chambers' reasons for this attitude were summarised as follows :—

(i) The Federal Court, which has only recently been set up and has had few cases before it, should be allowed to "prove" itself and establish public confidence in it before any question is raised of enlarging its jurisdiction.

(ii) The quality of final judgment in India, where the Judiciary is comparatively "young", cannot for many years hope to attain to the universally recognised and established standard of the Privy Council, whose traditional independence of the executive and whose freedom from local influences and political influences and prejudices, backed by a strong professional public opinion, have been built up over many decades.

(iii) There is, in the experience of the Associated Chambers, no ground for the view that the war has brought or is likely to bring about conditions under which appeals to the Privy Council need present difficulty: it is well-known that Privy Council cases are seldom heard until a year or more after reference; and, according to the Associated Chamber's information, there has not been and is not likely to be any difficulty in preferring or presenting appeals before that body.

(iv) The establishment of the Federal Court and, in particular, the provisions of section 206 of the Government of India Act postulate or at least contemplate federation, the prospects of which cannot at present be regarded as near. The jurisdiction of the Federal Court for a Court of Appeal must, as section 206 of appeal to the Privy Council will result in a differentiation, which is to be deprecated, between the rights of litigants in British India and those in the Indian States whose High Courts may refuse to recognise the decisions of the Federal Court.

(v) From the point of view of commercial interests, whose attitude in the matter is governed by practical as distinct from political considerations, the question of costs is of the greatest importance. It is understood that, under the existing arrangements, India obtains the benefit of the services of the Privy Council for £4,000 per annum, against which must be placed the heavy expenditure of the Council for establishing the Federal Court as a Supreme and a Superior Court of Appeal—namely, the cost of maintaining the necessary Judges, ministerial court buildings, offices and the like. From the point of view also of the individual litigant, it seems to the Associated Chambers that the cost of an appeal to the Federal Court is not only considerably more, than the cost of an appeal to the Privy Council, but also involves the interruption of the Federal Court as an Appellate Court (that is to say without ruling out a further appeal to the Privy Council with or without leave), which will result in an additional, unnecessary and expensive charge on litigants, who will rightly continue in many cases to desire the final verdict of an appellate tribunal of the standing of the Privy Council.

Bar of High Court Jurisdiction in revenue matters.—In the 1940 Report, it was mentioned that the Associated Chambers of Commerce of India, with the support of the Bengal Chamber, had addressed the Government of India recommending the repeal of section 226 of the Government of India Act and the amendment of section 188 of the Government of India Act so as to establish the right of redress in the High Courts in customs revenue matters. The Associated Chambers later pointed out to introduced with the previous sanction of the Governor-General in his discretion, as laid down in section 226(2) of the Government of India Act, that Bill could validly confer such jurisdiction on the High Courts. The Chambers again requested Government to proceed with the consideration of a Bill to amend the Sea Customs Act on these lines.

The Central Board of Revenue have informed the Associated Chambers that there is no prospect of the Government of India

being able to take up the examination of these proposals until after the war.

Indian Legislative Assembly: Preparation of new Electoral Rolls.—During the year under review preparations were made for the publication of new Electoral Rolls for the various Constituencies of the Indian Legislative Assembly. At the request of the Government of Bengal, and with the co-operation of members, the Chamber took steps to ensure that the new Rolls would be as complete as possible, with particular reference to the Rolls of the European Constituency in Bengal.

LAW & LEGISLATION.

Indian Income-tax (Amendment) Act, 1940.—In the report for last year, it was mentioned that the Chamber had taken up with the Government of India two points arising out of the 1940 amendment of the Income-tax Act:—

(a) **Depreciation—Ocean Shipping.**—Under the Act as amended, it appeared to the Chamber that ocean shipping, which is exempted from the "written down" basis of depreciation, would lose the benefit of depreciation unabsorbed up to 1938-39. The Board of Revenue later explained the position to be that in the case of ocean-going ships, depreciation which was unabsorbed on the 1st April 1939 was allowable as depreciation in subsequent years until the entire cost of the asset had been allowed (proviso (c) of section 10(2)(iii)); if the asset was scrapped earlier, the difference between the "written-down" value and the scrap value would be given as obsolescence under section 10(2)(vi) and for the purpose of that particular section of the Act the "written down value" had to be calculated according to the definition in section 10(5) including the second proviso. The Government of India further explained that the effect of the amendments in the law was that in cases where there was unabsorbed depreciation on the 1st April 1939, it would now be feasible to spread the "write-off" of the assets over a longer period under both the cost basis and the "written down" basis. The Chamber regarded this statement of the position as satisfactory.

(b) **Payment of interest: Section 18(3A).**—The second point which the Chamber took up with the Central Board of Revenue was the protection under the first proviso to section 18(3A) of the person responsible for the payment of interest or other sum charged to tax under the provisions of the Act. The Chamber pointed out—that it will be remembered—that there was nothing in the Act or Rules to require the payer of the interest to produce to the payer the certificate which the former receives from the Income-tax Officer

to the effect that the payee's world income does not render him liable to tax. The Board of Revenue, recognising this difficulty, agreed that when issuing to the payee a certificate under the first proviso to section 18(3A), the Income-tax Officer should simultaneously send a copy to the person responsible for the payment of the interest : and that the same procedure would be followed when the certificate was cancelled. A form of certificate was prepared for this purpose.

Indian Income-tax (Amendment) Act, 1941.—In view of the likelihood of a further Bill to amend the Income-tax Act being introduced in the Central Legislature, the Chamber Committee and their Income-tax Sub-Committee took the opportunity to consider points which they thought it desirable should be included in the Bill. The suggestions which they submitted to the Central Board of Revenue were that the Act should be amended in two directions, viz., (a) Section 33(4d) : Commissioners' powers of revision, and (b) Section 10(2)(vi) : War expenditure on buildings.

With regard to (a), the Chamber, it will be remembered, put forward in 1940 a case for the retention of the Commissioners' powers of revision under Section 33 of the 1922 Act, which ceased with the coming into force of Part II of the 1930 Amendment Act, and was replaced by a right of appeal on the part of the assessee against the orders of an Appellate Assistant Commissioner. The Chamber at the time deprecated the deletion from the Act of a provision which had proved its practical value both to the assessee and to the income-tax administration. They observed then that section 33 afforded a ready means, without the formalities of an appeal, of obtaining a fair review and commonsense interpretation of the many points of practical difficulty which must inevitably arise from individual assessments. The Chamber accordingly urged strongly in 1940—and again repeated the contention—that in view of the public demand for it the provisions of section 33 of the existing Act should be retained in addition to the proposed new section 5A providing for the appointment of an appellate tribunal.

As regards the second point, the amendment of section 10(2)(vi), it was pointed out by the Chamber that under section 26(3)(b) of the Excess Profits Tax Act, the Central Board of Revenue were, in certain circumstances, empowered to permit in the computation of the assessee's profits such allowance as may be thought just in respect of the provision of buildings, machinery and plant not required for the purposes of the business after the termination of the present hostilities. The Chamber submitted that there was need and justification for a similar provision under section 10(2)(vi) of the Income-tax Act in respect of buildings—e.g., buildings erected

only for the fulfilment of war contracts, or solely for protective purposes under Governmental instructions. In the opinion of the Chamber Committee, the need for such an allowance was important equally for income-tax and excess profits tax purposes, and they therefore hoped the proposed amendment would be given early consideration.

The Amendment Bill was published in the *Gazette of India* dated 15th October, and the report of the Select Committee to which it was referred became available early in November, with the Bill as amended. The principal amendments made by the Select Committee were :—(a) the insertion in Clause 1 of a clause (2) postponing the operation of certain of the amendments made by the Bill which affected assessments, thereby putting all assesses on an equal footing; (b) omission from Clause 4 of the words "either" and "or that being about to depart or having departed from British India.....of his departure"; (c) the adding of a new sub-section to Section 17 of Clause 10 to provide relief from the hardship which would be incurred if income accruing in an Indian State and once taken into account for rate purposes in the year of accrual were again to be taken into account for rate purposes in the year of remittance into British India; (d) a change in Clause 17 which had the effect of extending the time for appeal under sub-section (i) of section 33 as well as under sub-section (2).

The Chamber had no comments to make on the Bill as amended by the Select Committee.

A matter which closely affected a number of jute mills and which arose in connection with the Bill was the question of the Central Board of Revenue's attitude to the installation of webbing manufacturing equipment by various jute mills. The equipment includes building and machinery and at the end of the war—it was contended—webbing looms and buildings housing them would require to be scrapped. Companies would be entitled for income-tax purposes to claim an allowance under Section 10(2)(vi) of the Indian Income-tax Act, but this is restricted to machinery and does not include buildings. From the taxation point of view this would mean a considerable loss to companies. The question was satisfactorily settled, however, by Government deciding to meet the capital cost of necessary buildings and plant. The general question of depreciation allowances on buildings etc. specially erected for war manufacture is being examined.

Indian Income-tax Rules.—Throughout the year numerous notifications of proposed amendments to the Income-tax Rules were received by the Chamber and examined by the Income-tax Sub-Committee. No comment was made on any of the proposals.

Circular No. 56-1941, issued in February, reproduced for member's information extracts from rules made by the Income-tax Appellate Tribunal.

Indian Insurance (Amendment) Act, 1941.—It was mentioned in the 1940 Report that the Chamber had been in close touch with the Insurance Legislation Joint Committee and with the European Group in the Central Legislature with regard to the Bill to amend the Insurance Act of 1938.

The Bill was introduced in the Budget Session of the Central Legislature and became law in April 1941.

Income-tax Act, 1922: Section 4(i)(b), (ii) and (iii).—Circular No. 44-1941 reproduced for the information of members a circular No. 76 of 1940 R-Dia. No. 4(39)-I.T./39 from the Central Board of Revenue with regard to income arising without British India assessed on the accrual basis, the subsequent remittance thereof and profits accruing or arising in Burma in the pre-separation period.

Indian Income-tax Act: Section 10(2)(vii): Depreciation.—A circular was received in April from the Associated Chambers of Commerce of India, requesting the views of the Bengal Chamber on a special case cited by the Punjab Chamber, bearing on a resolution adopted by the Associated Chambers in 1940 which reads as follows:—

That this Association urges upon the Government of India the need for an immediate amendment of Section 10(2)(vii) of the Indian Income-tax Act so that when a loss is incurred through the sale of a building or furniture, or through these becoming obsolete, such losses will be allowed as a deduction from income.

The Punjab Chamber's letter drew attention to a point which they assumed had been overlooked in formulating the above resolution. The Act, as it stood, levied tax on profits accruing from the sale of discarded assets. If the Chambers' resolution were adopted *in toto* by Government, proviso (2) to section 10(2)(vii), applied to buildings and furniture, would operate harshly in some cases. One such case they cited as an example, summarised briefly as follows:—

A member company of their Chamber had in 1934 split its Burma and India interests into two companies. The India Company took over moribund properties at a nominal figure, thus reducing the basis of depreciation allowance (*viz.* cost to the assessee) and accordingly benefiting Government. These properties were gradually being sold, the proceeds going to the Company's capital reserves, as agreed at the time of formation of the two companies, when it was taken into account. These

surpluses were now being taxed, and the probability was that the tax would extend to buildings and furniture, which might have considerable sale value.

The Punjab Chamber felt it was not intended by Government to tax such surpluses, and they contended that Government would agree it was not justified in benefitting twice from the same company. They therefore suggested the following amendment:—

That surplus realisations on the sale of capital assets shall only be liable to taxation if they are credited to the Profit and Loss Account of the assessee or otherwise made available for distribution to the proprietors in cash or kind.

It was agreed that the company's shareholders were now benefitting merely because of a slight return for their losses at the time of re-construction, and that the surplus on the sale of capital assets should only be taxable if the credit was taken into the profit and loss account, or made available to the proprietors in cash or kind.

The Chamber Committee were of the opinion that this was an exceptional case, and it seemed to them that should the Associated Chambers recommend that profits should not be taxed, the Central Board of Revenue might be tempted to withdraw their provision with regard to losses on the sale or scrapping of machinery. They therefore did not recommend action on the lines suggested by the Punjab Chamber.

This view was communicated to the Associated Chambers and through them it was later learned that the majority vote of the constituent Chambers was likewise against any action in the matter.

Income-tax assessments: British and other foreign shipping companies: Depreciation.—The Central Board of Revenue in a letter dated 21st June 1941 requested the views of the shipping companies in Bengal on the above subject. By courtesy of the Commissioner of Income-tax, Bengal, these views were sought through the Chamber. Attention was directed to the instructions (paragraphs 112 and 113 of the Income-tax Manual, 7th *edn.*) holding good for the assessment of foreign shipping companies up to and including the year 1939-40. These instructions were altered for the year 1940-41 onwards, following on the original intention to allow depreciation on the written-down basis for ocean ships also (instructions page 359 I. T. Manual, 8th *edn.*). The ships also (instructions page 359 I. T. Manual, 8th *edn.*) were therefore no longer of use, and would be deleted. The Board were considering the question:—Were the old instructions (paragraphs 112 and 113 of I. T. Manual, 7th *edn.*) for the assessment of foreign shipping companies up to and including the year 1939-40 such as might be continued in respect of the year 1940-41 and onwards?

The Board were provisionally in favour of continuance, in view of possible complications arising from the presumed lack of records in India of the original cost of the ships, their year of acquisition and of a check against an allowance exceeding 100% of the cost.

The provisions of section 10(2)(vi) could not be applied if no record of depreciation allowance had been kept in India to make possible the working out of the written-down value. If any foreign shipping company desired, by the method laid down in paragraph 112 (I. T. Manual, 7th edn.) to elect the U. K. Wear and Tear allowance for Indian assessment, it must agree either to forego the allowance under section 10(2)(vi)—the Government also agreeing to forego the tax on the "excess" described in the second proviso to section 10(2)(vi)—or to give particulars in agreement with the U. K. authorities in respect of (a) the original cost of the sold or discarded asset, (b) the aggregate U. K. Wear and Tear allowance and (c) the scrap value or sale price of the asset. The "excess" or loss, computed on the basis of these particulars, would be added to or deducted from the whole world income computed for the purpose of the second method in Rule 33. In the case of companies desiring assessment on the basis of the Ratio Certificates (paragraph 113 of Instructions in I. T. Manual, 7th edn.), the application of the provisions of section 10(2)(vi) was not possible, and this position would have to be accepted by these companies.

As regards section 24(3), no difficulty arose in the case of companies deciding to adopt the U. K. Wear and Tear allowance only, as per paragraph 112 of the above mentioned instructions. In respect of companies electing to be assessed on the basis of the U. K. certificate mentioned in paragraph 113 of the instructions, the loss to be carried forward could not correctly be worked out without substantial modification of the certificate. If, therefore, the method of assessment given in paragraph 113 was to be followed, the certificate for assessments for 1939-40 onwards would have to contain the following particulars instead of those furnished for assessments up to and including 1938-39:

- (i) the ratio of profits (before deduction of any previous loss) of any accounting period as computed for the purposes of the United Kingdom income-tax, computed without making any allowance for wear and tear, to the gross earnings of the company's whole fleet;
- (ii) the ratio of loss (before including any previous loss) of any accounting period computed as above; and
- (iii) the ratio of United Kingdom allowance for wear and tear to the gross earnings of the whole fleet.

Thus either certificates 1 and 3, or certificates 2 and 3, would apply to a particular case. The relative ratios having been applied to the Indian "gross earnings", it would be possible to work out separately the proportionate Indian profit or loss and depreciation, and there would be no difficulty in carrying forward the loss or depreciation, or both.

Noteworthy in this connection was that, according to the Board of Revenue's present law, unabsorbed depreciation at the end of 1938-39 assessment could not be carried forward even if the assessee were entitled to depreciation allowance on the original cost of the asset, i.e., ocean ships. No such law existed in the U. K. and it was possible that in some cases the U. K. allowance for 1939-40 and subsequent years might include the unabsorbed allowance at the end of 1938-39. It would not be strictly legal, in such a case, to adopt the U. K. figure of depreciation, though eventually it would make no difference, since the Board's decision was that an ocean-going ship should continue to receive the depreciation allowance till it reached the full 100%, although the unabsorbed allowance at the end of 1938-39 assessment could not be carried forward. The Board were therefore of the opinion that, so far as it concerned British and other foreign shipping companies which elected either the U. K. Wear and Tear allowance in their Indian assessment, or assessment in India on the U. K. Ratio Certificate basis, the amended clause (b) of the proviso to section 10(2)(vi) need not be applied to such cases.

The Chamber Committee, with their Income-tax and Shipping Sub-Committees, carefully studied the points raised by the Board of Revenue. Their views, as representing those of shipping interests, were communicated to the Commissioner of Income-tax, Bengal, in a memorandum dated 5th August 1941, the gist of which was as follows:—

Two new provisions in the revised Income-tax Law required consideration, viz.—

- (a) Section 10(2)(vi) which provides for an Obsolescence allowance on the sale of old assets and yet on the other hand enables the authorities to tax any profits from the sale of assets.
- (b) Section 24(2) which provides for the carry forward of losses.

Obsolescence allowance was the difference between the scrap value realised on the sale of the asset and the written down value for income-tax purposes. The grant of this allowance was qualified, inasmuch as it would only be given if the company had written off a corresponding amount in its own books. Against this allowance, assesses have had to accept the position that tax would be

levied on any profits accruing from the sale of discarded assets. It was stated by the Board of Revenue in their letter under consideration that obsolescence allowance could not be given—nor could profits on sale be taxed—in the case of companies assessed on a Ratio Certificate basis.

Shipping interests were agreed that this position might be accepted, as in their experience ships were not usually sold until their entire value had been written off.

As regards section 24(2), carry forward of losses—no difficulty arose in accepting the Board's suggestion that the Ratio Certificate would be so worded that the necessary particulars for the granting of an allowance would be given.

In connection with the point of unabsorbed depreciation, the position was that, under the amended law—Section 10(2)(iii) proviso (b)—unabsorbed depreciation could not be carried forward. But the Board seemed to be of the opinion that the amended clause need not apply to companies electing the U. K. Wear and Tear allowance, or which were assessed on the Ratio Certificate basis. They appeared to be under the impression that in some cases unabsorbed depreciation was included in the figure given in each annual Ratio Certificate. Their attitude was, seemingly, that while the use of this figure might not be strictly legal, they would accept it. The Chamber's experience was that unabsorbed depreciation was not included in each annual Ratio Certificate. The figure given is only the depreciation for that year. The practice had been each year to add the loss, plus depreciation, to the unabsorbed depreciation from previous years. So they arrived at the Indian unabsorbed depreciation. In such cases the effect of the Board's proposal would be to allow the companies to be assessed exactly as in the past, with a slight modification allowing a carry forward of losses before charging depreciation, should these ever arise.

The foregoing dealt only with companies assessed on the Ratio Certificate basis; and in this connection the Chamber considered the Board's proposals satisfactory, but would, however, have preferred the Act to be amended in respect of the application of clause (b) of the proviso to section 10(2)(iii) to steamship companies electing the U. K. Wear and Tear allowance or assessed on the U. K. Ratio Certificate basis. The Chamber suggested the following for the amendment :—

In clause (b) of the proviso to Section 10(2)(iii), in place of the words "not being a year which ended prior to 1st April 1939" the following shall be inserted :—
"in the case of a Shipping Company and in every other case in any year commencing after 23rd March 1939".

It was understood that indigenous shipping companies had records showing the ages and costs of all ships in their fleets, so

there appeared to be no foundation for the Board of Revenue's fear that no check would be possible against the allowance exceeding 100% of the cost.

Income-tax: Double Taxation Relief (Dominions) Rules, 1940.—In January, a circular No. 21-1941 was issued, reproducing for members' information rules made by the Central Government for the granting of relief in respect of income on which tax has been paid both in British India and in certain of the Dominions.

Indian Income-tax (Provident Funds Relief) Rules.—The Chamber Committee and the Income-tax Sub-Committee examined the draft of further amendments to the Indian Income-tax (Provident Funds Relief) Rules, published in the *Gazette of India* dated the 28th December 1940. It was considered that the amendments were in order, and certain of them were in accordance with previous suggestions made by the Chamber. No action was taken by the Committee.

Indian Income-tax Act: Chapter IXA: Recognised Provident Funds.—In connection with the Income-tax Amendment Bill, now an Act of Legislature, the Chamber put forward in 1940 certain proposals regarding recognised Provident Funds, which were summarised in the Report for 1940. Some of these points raised were still under consideration by the Board when the 1940 Report was published, and were the subject of further correspondence at the beginning of 1941. As by then the Act had been amended, the Chamber took no further action, but the points will be raised again at the first suitable opportunity, together with further points to which the Chamber's attention has been drawn during the year under review.

Income-tax: Sterling companies and non-resident shareholders: Sterling debenture interest.—In June the Chamber issued a circular No. 187-1941 referring to the paragraphs which appeared under the above headings in the Preliminary Report for 1940. It explained that the whole question of taxation in India of sterling debenture interest, sterling companies, and non-resident shareholders was under consideration by the Chamber with the help of competent legal and constitutional advice obtained through the London Chamber of Commerce and in Calcutta. The circular also drew the attention of members to a letter addressed by the Central Board of Revenue to all Commissioners of Income-tax with regard to the deduction at source of Indian income-tax in the case of sterling loans issued for public subscription before the 1st April 1938. In this circular the Board of Revenue stated that, although the deduction of tax could legally

be insisted on in these cases—and this is the main point of the Chamber's investigations during the past two years—it had been decided as a special case that the deduction of tax at source should be waived in such circumstances; and also that no attempt should be made to assess the interest income in such cases by treating the payer as agent of the non-resident payee under section 43 of the Indian Act.

The Chamber Committee are not yet in a position to add to what has already been said on this subject though the correspondence with the London Chamber of Commerce and the Associated Chambers of Commerce of India has resulted in considerable progress towards the clarification of the legal issues involved and the course of action likely to be adopted in this important matter. On the related question of returns under section 19A the advice issued by the Chamber in 1940 still holds good.

Income-tax Act: Payments by Tea Companies to Assistants on War Service.—A member raised the question of assessment to Indian Income-tax of an assistant in a Sterling Tea Company who joined the army in the United Kingdom while on home leave, and was receiving a war service allowance, contending that from the date of expiry of his home leave and the commencement of his war service allowance this assistant was not liable to Indian Income-tax. A claim for refund of tax already paid was submitted to the Income-tax Officer, who stated, however, that the war service allowance was drawn by virtue of service in India and therefore accrued in India.

Having considered the question, the Committee and the Income-tax Sub-Committee were agreed that the case was not one to arise with the Board of Revenue, since the principle of "residence" was involved. If the term "residence" were to be strictly enforced, tax might have to be paid at the highest rate on allowances paid to "non-resident" assistants on service; or these payments might not be allowed as a charge in the employers' accounts, as is the practice at present.

Income-tax: Refunds on dividends: Certificates under section 20.—Early in February, the Central Board of Revenue issued a circular, No. 12-1941, reading:—

It has been represented to the Board that assessors sometimes find it difficult to submit dividend certificates to Income-tax Officers due to such certificates being required elsewhere for the purpose of double income-tax relief. The Board desires that in such cases certified copies of the dividend certificates concerned or a certificate containing the requisite particulars from an income-tax authority of the country where the dividend certificates have been filed should be accepted by Income-tax Officers.

It was thought at one time that this arrangement might prove to be too inflexible to suit the present circumstances; but it is under-

stood that Income-tax Officers are willing to accept copies of the dividend certificates certified by the company, if filed with the original certificate which is then returned to be sent abroad for D. I. T. relief purposes.

Income-tax: Demands for Information.—In July, the Chamber recommended (Circular No. 211-1941) an attitude of co-operation towards requests made to members by the Income-tax Authorities for lists showing the names and addresses of contractors, suppliers and other persons receiving payment for work done or labour or material supplied, the nature of the payments, and the total amount involved. Since, under present circumstances, it is difficult to supply the lists as asked for, it was recommended that the Income-tax Officers should be allowed access to members' books, in order to extract for themselves the information they desire.

Other requests have been made for estimates of Excess Profits Tax liability, and members were recommended to give, as far as possible, the figures required.

With regard to returns demanded by the Income-tax Authorities of Cochin State, the Chamber's Income-tax Sub-Committee recommended that assessors should make absolutely certain that they have in Cochin no property, representative, or anyone who could be forced into the position of "agent", and then reply to the Income-tax Officer that Cochin legislation does not apply to them. Should there be any uncertainty about property or "agents", the returns should be submitted as requested.

Income-tax: Relief from Double Taxation: Indian States.—In August 1940 the Chamber drew the attention of the Central Board of Revenue to the inquiry of the change to section 49(2)(d) under the Income-tax Amendment Act 1939, and urged a reversion to the position existing before the Amendment Act. A reply from the Board in January 1941 stated that "if and when Section 49(2)(d) is amended, it is intended to propose that a restriction be placed at the same time on the rate of aggregate relief allowable in British India on the same income taxed in the United Kingdom and in one or more of the Indian States to half the Indian rate of tax." The Chamber expressed the hope that the Board would take the earliest opportunity of revising section 49(2)(d), but the amendment did not find a place in the Bill which was passed during the Autumn 1941 Session of the Legislature. It is understood, however, that the whole question of relief in the case of income taxed in the Indian States is under review by the Government of India.

Income-tax and Excess Profits Tax: Leave pay and allowance.—In view of the fact that covenanted assistants are prevented for the duration of the war from making use of

home leave passages and allowances, which are part of the normal running costs of any business employing covenanted assistants, a member raised the question of income-tax and excess profits tax in relation to profits now inflated, for taxation purposes, by these normally expended amounts. The opinion was expressed that in arriving at profits for taxation purposes, allowance should be granted by the authorities to cover such expenditure, which though now accruing year by year, might not fall to be met until post-war years. An allowance for excess profits tax, it was suggested, was necessary and equitable. The basis of allowance might be the average of the actual leave passage and allowances of the three years preceding the war, i.e. up to March 1939, but the factor might be borne in mind that the cost of passages in post-war years would be much higher than in peace-time.

This question received the attention of the Committee and of the Income-tax Sub-Committee. In the view of both Committees, however, representations to the authorities would be rejected since to adopt the suggested procedure would necessitate the introduction into the Act of a provision allowing as a charge against profits something which the Board of Revenue would regard as in the nature of a reserve. Two other methods of approach to the question were examined :

- (a) Could it be arranged that leave passages would be chargeable as a liability in the year in which the liability would normally have accrued, i.e., the year in which the employee became due for or had earned his leave?
- (b) Could a trust fund be created into which such sums would be paid?

The Chamber concluded, however, that under neither of these arrangements would any charge in the accounts under the heading "passages" be allowed under section 10(3) of the Income-tax Act until a payment had been made to the employee or a ticket purchased on his behalf.

Assignability of marine insurance policies and subrogation.—Concerning the recommendations made to Government in 1936 and 1938 by the Associated Chambers that legislation be enacted on the lines of the Marine Insurance Act 6, Edward VII of 1906, with suitable amendment of the Transfer of Property Act, the Chamber again enquired whether Government were disposed to adopt this recommendation. On the occasion of the previous enquiries referred to, Government stated that, as the matter was not urgent, it would not be considered until a suitable opportunity arose. Advice received from Simla indicates that Government are now considering the need in principle for legislation on the lines recommended by the Associated Chambers.

Excess Profits Tax Act.—In January, circular No. 94-1941 was issued for members' information, reproducing the Excess Profits Tax Act XV of 1940, amended by the Excess Profits Tax (Amendment) Act XLII of 1940 in consolidated form. The circular also contained a copy of the Instructions issued to Excess Profits Tax Officers with regard to Rule 1 of Schedule I of the Act.

To enquiries made by members in regard to estimates asked for by Excess Profits Tax Officers, the Chamber recommended that these be given as far as possible.

A press note appeared in the *Statesman* of the 23rd May 1941 reading :—

"Doubts having been expressed as to the meaning of the phrase 'bank carrying on a bona-fide banking business' in rule 5, Schedule I of the Excess Profits Tax Act (1940), and as to whether it would be construed as referring only to banking companies, instructions have been issued by the Central Board of Revenue to Excess Profits Tax Officers as follows :—

It should be observed that, provided the business is a "bona-fide banking business", rule 5 may be applicable whatever the status of the "persons" carrying it on. This rule is not restricted to banking companies."

As a result of a letter from a member, the Chamber made enquiries through the Income-tax Sub-Committee and ascertained that this press note merely clarified the position in respect of indigenous banks as distinct from scheduled banks, and did not refer to loans from managing agents, which do not come within the scope of rule 5 of Schedule I of the Excess Profits Tax Act.

In the *Gazette of India* dated 18th October, there was published the Excess Profits Tax (Second Amendment) Bill, 1941, and this was reproduced for the information of members in circular No. 305-1941. The second amendment of the Act was aimed primarily at giving an advantage to the assessee by providing that no borrowed money is to be deducted in computing the capital, and the interest on it will not therefore be deducted when computing the profits. Apart from some points for elucidation (to which attention was drawn), there was nothing in the Bill to which the Chamber found it necessary to raise objection. It was passed in the Central Assembly in November.

The Chamber Committee and their Income-tax Sub-Committee continued to examine members' difficulties, and considered several Government notifications received throughout the year.

Excess Profits Double Taxation (India and the United Kingdom) Rules.—The Chamber published by Circular in June a copy of the Excess Profits Double Taxation (India and the United Kingdom) Rules, issued by the Government of

India. The rules were made to provide for the granting of relief in cases where, in respect of any profits of any business, excess profits tax has been paid, or, if there were no National Defence Contribution, would have been paid under the law in force in the United Kingdom.

Indian Excess Profits Tax and Burma.—The Chamber addressed the Central Board of Revenue on the question of relief in respect of the Indo-Burma position by which the Burma revenues benefit because of the levy of excess profits tax in India. Indian excess profits tax is not allowable in Burma, and Burmese income-tax becomes payable on the amount of the profits paid to the Indian revenues in the form of excess profits tax. This is of major importance to companies which operate in India and maintain branches in Burma.

The Central Board of Revenue's reply to the Chamber's representation indicated that the initiative in this matter should come from the Government of Burma, and accordingly the Associated Chambers of Commerce of India have taken it up with that Government.

Excess Profits Tax Act: Board of Referees.—The Associated Chambers were requested by Government to nominate members to serve on the Board of Referees in the Provinces of Orissa (five), Assam (five), and Madras (three additional nominees). The Association was unable to put forward any names in respect of Orissa but the requisite number of names for Assam and Madras was forthcoming and the names were forwarded to Government who included them in the panel drawn up in 1940.

In October an Associated Chambers circular containing particulars of allowances made by Government to those serving on a Board of Referees was forwarded to members concerned.

More recently the Chamber has had to inform the Associated Chambers that no names are available for the Central Provinces and Berar panel.

Unabsorbed depreciation and Excess Profits Tax.

—A member of the Chamber asked for the advice of the Committee on the question of unabsorbed depreciation and Excess Profits Tax. With the passing of the new Income-tax Act, the method of granting it as a lump sum to be deducted in full until fully absorbed to that of adding it to the written down value of the assets. It was thus spread over the balance of the life of these assets. In the member's view, whether it was allowed as a lump sum as soon

as profits were available to meet it, or whether it was spread over the whole life of the assets, it was only a recognition that depreciation had not been allowed in full for income-tax purposes in some period prior to the assessment period. Unabsorbed depreciation had no relationship whatever to standard profits.

In the Excess Profits Tax Act, arrangements were made to apply to both the standard and the chargeable period the same principle for depreciation i.e. a percentage on the written down value as distinct from the percentage on the original cost. In cases where there was unabsorbed depreciation, it was added back both in the standard period and in the chargeable period when arriving at the written down value. The assessee was thus denied any allowance for unabsorbed depreciation for Excess Profits Tax purposes—a company with unabsorbed depreciation, placed on the same footing as a company with none, would be penalised and might be unable to set aside sufficient reserve to replace the asset when required. It was suggested that the fair way to arrive at the comparable profit would be to exclude unabsorbed depreciation from the written down value in the standard year, but to include unabsorbed depreciation in the written down value of the chargeable year, so that a company would receive a depreciation allowance at statutory rates on the capitalised figure of unabsorbed depreciation.

The Income-tax Sub-Committee were of the opinion that, as the Excess Profits Tax Act was framed to tax *excess* profits earned presumably during the war, and unabsorbed depreciation is merely the carry forward of an essential allowance which in the past has not in fact been allowed, then Companies with unabsorbed depreciation would be placed in a more favourable position than other companies, if the suggested way of arriving at the comparable profit were adopted. In both cases, an apparent increase in profits may arise wholly as a result of the "written down value" method having been brought into force. The method will affect Companies owning plant etc., which was almost new in the standard period, just as much as those having unabsorbed depreciation at the beginning of the first chargeable accounting period.

Advance payments of income-tax, super-tax and excess profits tax.—Towards the end of February, the Central Board of Revenue wrote to the Chamber confirming that the requests for advance payments of income-tax and super-tax then being made by the Income-tax Officer had the approval of the Board and would, it was hoped, be regarded as reasonable, as circumstances beyond the control of either the assessee or the taxing authorities had made it impossible for the assessments to be completed within the then current financial year. The Board of Revenue went on to explain that the payments were of course purely voluntary; that they would be treated as part payment of

any subsequent demand found due on assessment; that Officers were being instructed that, where advance payments were made, there should be no delay in completing the assessments on the grounds that there was little or no more revenue to be obtained from them; and that the same remarks applied to the similar requests being made for advance payments of excess profits tax.

The Chamber Committee, who considered the matter in consultation with their Income-tax Sub-Committee, recommended by circular that, in the circumstances explained above, members should give favourable consideration to these requests for advance payments of income-tax, super-tax and excess profits tax up to the amount of their own computations of their liability under each head; and that in making the payments to the Revenue Authorities, it should be specified that they were entirely voluntary, without prejudice to the final assessment and without commitment to the assesses' own computations of their liability.

Indian Companies (Amendment) Bill, 1941.—The Chamber has accorded its support to Mr. R. H. Parker's Bill to amend the Indian Companies Act, 1913. The amendments are intended to remove a practical difficulty which arises in connection with the re-organisation of a company's share capital under Section 54 of the Act by deleting that section and amending Section 153. The Bill, which is likely to come up during the current session of the legislature, does not aim at altering the existing law except as regards procedure which will be simplified on the lines of the English Act.

The Indian Companies Rules, 1941.—Under section 51 of the Indian Companies Act, the Central Government have issued amended rules, known as the Indian Companies Rules, 1941, which were published in the *Gazette of India* (Part II) dated the 22nd February 1941. The Rules deal with such matters as the verification of documents under sections 104, 109, 110, 227 and 227B of the Act; the manner of giving notice under section 153B and the time for filing alterations of particulars under section 227; and translations of documents. Attached to the Rules are copies of the various forms under the Act.

Indian Companies Act, 1913: Part X-A: Amendment to Section 277(F): Banking Companies.—The Associated Chambers referred to the Committee for their views the question of the proposed amendment of Section 277(F) of the Indian Companies Act. The amendment proposed to insert an explanation to the effect that "any company which uses as part of its name the word "bank", "banker" or "banking" shall be deemed to be a banking company, irrespective of whether the business of

accepting deposits of money on current account or otherwise subject to withdrawal by cheque, draft or order is its principal business or not". The Chamber consulted the Finance Sub-Committee who approved the proposed amendment, since in their opinion it had long been necessary that some restriction should be placed on the use and abuse of the word "banker" or "banking" by institutions which have no title to the term. The Associated Chambers were therefore informed that the Bengal Chamber supported Government's proposal, and a similar intimation has been made by the Associated Chambers to Government and to the European Group in the Central Legislature.

The Chamber has had several instances of the need for such legislation, since some members have had unfortunate experiences in entrusting, at the request of their customers, drafts for collection to smaller local banks, which, having collected the drafts, failed to make payment. The only remedy at present open to the public is to put their collections through their own banks, or alternatively to insist on payment of their bills through an accredited bank.

Code of Civil Procedure (Amendment) Bill.—The Chamber's views were requested by the Government of Bengal on the Code of Civil Procedure (Amendment) Bill which was introduced in the Central Legislative Assembly by Kazi Muhammad Ahmad Kazmi, M.L.A. The Bill seeks to enlarge the grounds of second appeal in civil suits by the amendment of section 100(1) of the Code of Civil Procedure, 1908.

The Chamber Committee stated that on general grounds they were doubtful whether legislation which must result in an extension of litigation was desirable in the public interest, and regarded it as of importance that legislation in matters of legal procedure should be undertaken by Government only after consideration of the legal and other considerations involved. For these reasons, Government were informed that the Chamber was unable to accept the Bill.

Indian Limitation (Amendment) Bill, 1940.—The object of this Bill, by the Honourable Mr. C. M. Chidambaram Chettyar, is to amend section 20 of the Indian Limitation Act "so Chettyar, is to amend section 20 of the Indian Limitation Act "so that a payment made towards a debt will have the effect of saving that a payment made towards a debt will have the effect of saving limitation, for all payments are intended to go either towards principal or interest or partly towards the one and partly towards the other, whether the endorsements so specify or not, provided the acknowledgement of payment appears in the hand-writing of, or in a writing signed by, the person making the payment". It was intended to give retrospective effect to the Act.

The Chamber, asked to give its views on the Bill, had no objection or points to raise in connection with it.

The Railways (Local Authorities Taxation) Bill, 1941.—The Associated Chambers forwarded to the Chamber for comment a copy of the Railways (Local Authorities Taxation) Bill, 1941—designed to regulate the extent to which Railway property shall be liable to taxation imposed by an authority within a Province—as introduced into the Central Assembly in April by the Government of India. The Chamber Committee considered the provisions of the Bill in consultation with the Railways Sub-Committee, and informed the Associated Chambers that they had no comments to make.

The Bill has now been passed.

Proposed Mines Maternity Benefit Act.—The Central Legislative Assembly is at present considering a Mines Maternity Benefit Act, which follows closely the lines of the Bengal Maternity Benefit Act, 1939. The Indian Mining Association has expressed some minor criticisms of the proposed Act, which the Chamber has passed on to the European Group at New Delhi, but its principles have already been discussed and accepted.

Proposed all-India legislation for the control of food adulteration: Ghee.—The Associated Chambers requested the views of the constituent Chambers on proposals that all-India legislation should be introduced, governing uniformly in all provinces the control of adulteration of foodstuffs. At present each Provincial Government has its own laws of food control, often contradictory—a position which is liable to lead to malpractices. The Committee of the Indian Chemical Manufacturers' Association, recently asked for their views on the Bengal Pure Food Bill, took the opportunity to urge the Government of Bengal to approach the Central Government for the enactment of an all-India measure on the subject, similar to the Drugs Act of 1940.

Having consulted members interested in this matter, the Chamber Committee informed the Associated Chambers that they were in favour of an all-India legislation. The Associated Chambers have taken the matter up with the Government of India.

Indian Merchandise Marks (Amendment) Act, 1941.—At the beginning of the year the Chamber was asked by the representative of the European Group on the Select Committee appointed to consider the Indian Merchandise Marks (Amendment) Bill to submit any comments it might have to offer on the provisions of the Bill. The matter was considered by the Committee in consultation with the Imported Cloth & Yarn and the Indigenous

Cloth & Yarn Sub-Committees, who had no suggestions to make. The Act, as passed by the Central Legislature, was published in the *Gazette of India* dated 15th March, 1941.

In April, the Chamber received from the Commerce Department of the Government of India a copy of a press note drawing attention to the facility given to dealers and importers, under section 8 of the Act, of applying to Government for the issue of a notification making it compulsory for the country of manufacture to be indicated on particular classes of goods imported into India. The press note was published for the information of members of the Chamber in circular No. 118-1941 dated 19th April.

The Trade Marks Act, 1940: (a) Textile Advisory Committee.—In February, the Chamber communicated to the Registrar of Trade Marks the views of the Imported and Indigenous Cloth and Yarns Sub-Committees in the matter of the setting up under section 66 of the Trade Marks Act of a Textile Advisory Committee or Committees. The Chamber stated that these interests could not accept the suggestion put forward last year that one Advisory Committee should be constituted, that it should function solely in Bombay and that it should be comprised exclusively of representatives of Bombay and Ahmedabad piece-goods manufacturers and merchants. Such an arrangement, it was pointed out, would deprive other piece-goods interests, such as those at Calcutta, Cawnpore and in South India, of any advisory rights in the matter of the registration of trade marks by the Calcutta Registry, where textile trade marks will also be registered. The Chamber supported the view that the Registrar in Calcutta should also have available to him the services of an Advisory Committee but took no exception to the suggestion that the difficulty might be overcome by the appointment under the Act of two Advisory Committees, including representatives of the textile interests throughout the country, on the understanding that the Advisory Committee would meet at Calcutta or Bombay in accordance with the requirements of the Registrar in Calcutta and of the Deputy Registrar in Bombay. It was pointed out, however, that such an arrangement might have certain drawbacks, such as the difficulty of finding personnel throughout India willing and able, under present conditions, to travel to Calcutta or Bombay to attend meetings and the expense likely to be involved.

(b) *Procedure for depositing trade marks.*—In a circular issued during March, the attention of members was drawn to certain amendments in the procedure prescribed under section 85 of the Trade Marks Act for the depositing of trade marks. The effect of the amendments was that:—

- (1) the period for the depositing of trade marks was extended from the 31st March to the 30th June 1941;

- (2) trade marks which had not been actually used but which were proposed to be used should be deposited; and
- (3) the procedure for the depositing of trade marks relating to textile goods and comprising words and letters or numerals or any combination thereof, was simplified.

A Bill to amend the Trade Marks Act, 1940, introduced in the Central Legislative Assembly in November, was considered by the Chamber Committee. The effect of the Bill was to establish in Bombay a separate Trade Marks Registry in respect of textile goods only. The Chamber made no comment on its provisions.

Indian Electricity Rules: Further amendments.—

Throughout the year the Chamber received a considerable number of Government Notifications of proposed amendments to the Indian Electricity Rules. All the drafts were carefully considered by the Electricity Sub-Committee, whose recommendations the Chamber forwarded to the Central Electricity Board. Proposed amendments which were commented on are as follows :—

(a) *Proposed new Rule 65A.*—The amendment proposed to insert in the rules a new one—Rule 65A—providing that "every aerial line if covered with insulating material shall be efficiently suspended from a suitable hanger at distances of not more than 3 feet apart; and every bearer wire if made of iron or steel shall be galvanised. The bearer wire or bearer wires shall be earthed to prevent danger". The Chamber recommended that after the word "earthed" in the last sentence of the rule, the words "at each end" be inserted.

The attention of the Electricity Board was once more drawn to previous strong representations on the subject of insulated aerial wires. The Chamber stressed the need for a minimum specification for insulated aerial lines. It was found necessary in Bengal to prescribe a minimum specification, but the relative Government Notification lapsed in April 1940, and it was urged that the Central Government should issue a like Notification.

(b) *Proposed Rule 45A.*—The suggested amendment to this rule—concerning the provision of tower wagons—does not materially differ from an amendment proposed in 1939 and in 1940, and the Chamber has again urged that consideration be given to the points raised by the Electricity Sub-Committee then. These were, briefly, that the proposed new rule was unnecessary since, for reasons which were stated in full, the opportunities for use of tower wagons were so limited that unnecessary expense would be caused to licensees.

The suggested definition of a tower wagon was, in the Chamber's opinion expressed again as in 1939 and 1940, either incorrect or unduly restrictive.

(c) *Proposed sub-rules (5), (6), (7) and (8) to Rule 49.*—These read as follows :—

(5) A licensee shall affix and maintain in a prominent position on every consumer's premises at or near the point of commencement of supply, a notice in the following terms inscribed indelibly on a durable material, both in English and in the vernacular of the district :—

Important.—In the interests of safety, it is strongly recommended that this installation be periodically inspected and tested at intervals not exceeding two years and a report on its condition obtained in a form to be approved by the Inspector.

(6) Where energy is taken for a common service to more than one consumer in the same premises, the notice required under sub-rule (5) shall be affixed on each consumer's cut-out board.

(7) The licensee may recover the cost of the notice referred to in sub-rules (5) and (6) on a scale to be fixed by the Provincial Government.

(8) A non-licensee or other person who supplies energy shall similarly provide and maintain a notice referred to in sub-rule (5) on each user's premises.

The Chamber commented on the proposed sub-rules as follows :—

(a) As the notice cannot, for obvious reasons, be affixed "at" the point of commencement of supply, the words "at or" in sub-rule 5 should be deleted.

(b) As the notice will be affixed by the licensee and will be close to the licensee's meter board, meter and cut-outs, the words "this installation" will be misleading. Furthermore, there is nothing in the notice to indicate to the consumer that the licensee is *not* the party who will test and report.

(c) As the notice is merely a recommendation, annual inspection and testing before or during the monsoon might be considered as a reasonable precautionary measure.

It was therefore suggested that the notice under (5) should read :—

Important.—In the interests of safety, the consumer is strongly recommended to have his installation inspected and tested by a licensed contractor every year before or during the monsoon and a report on its condition should be obtained in a form to be approved by the Electric Inspector to Government.

(a) *Proposed Rule 40(2).*—This draft rule reads :—

A licensee shall provide and maintain on the consumer's premises for the consumer's use, a suitable earthed terminal in an accessible position at or near to the point of commencement of supply or other equally accessible point.

The Chamber put forward for consideration a recommendation that, in view of the present conditions under which there will be increasing difficulty in obtaining the additional staff and necessary materials to instal these earthen terminals, a definite period should be fixed in which to comply with the order. It was therefore suggested that the rule should read :—

A licensee shall provide and maintain on the consumer's premises for the consumer's use, a suitable earthen terminal in an accessible position at or near the point of commencement of supply as defined in Rule 35; the cost of new/ther and maintaining this earthen terminal shall be recoverable from the consumer or consumers concerned.

Provided that, in the case of service lines installed prior to the date on which this sub-rule is brought into force, a licensee shall be allowed a period, not exceeding three years, in which to add this earthen terminal.

Agricultural Produce Cess Act, 1940.—The Chamber Report for 1940 contained a reference to the passage of the Agricultural Produce Cess Act, which is designed to make better financial provision for the carrying out by the Imperial Council of Agricultural Research of the objects for which that body was set up. The Report also stated that the questions of classification of the scheduled commodities for the purpose of fixing tariff values and of the units of assessment were under consideration.

At the request of the Director-General of Commercial Intelligence and Statistics, the Chamber arranged two meetings so that he might discuss these questions with representatives of the interests concerned. At the first meeting, held in February, a draft list of classifications and units of assessment was agreed upon; and a subsequent meeting, held in May, provisional tariff values for each of the scheduled commodities were discussed, and with one or two exceptions, which the Director-General undertook to reconsider, were accepted by the representatives of the affected trades. A final list of the tariff values fixed by the Government of India was published in a notification No. T-8/40-A. (Part IV)(C) dated 11th June issued by the Department of Education, Health and Lands. This contained no tariff values for linseed and groundnuts and despite requests from the Chamber these have not yet been fixed.

The revision of tariff values is due in June 1942, and members were asked by circular in December to put forward any proposals they desired to make regarding changes in the tariff-valued heats. The Chamber has again forwarded requests for the fixing of a tariff value for linseed and groundnuts.

Circulars have also recently been issued inviting opinion on certain changes which the Government of India propose to make when the Tariff value list is next revised.

The Professions Tax Limitation Act, 1941.—In the Report for 1940 it was mentioned that the Chamber had accorded support to a Bill introduced in the Central Legislature by Sir F. E. James, M.L.A., to restrict to a maximum of Rs. 50 per annum any tax on professions, trades, callings or employments payable by any one person. The Chamber's support, however, was conditional on the Bill not affecting the considerable income derived by the Calcutta and other Municipalities in Bengal from the licence taxes levied under the Calcutta and Bengal Municipal Acts in respect of the exercises of any profession, trade, calling or employment.

Sir F. E. James' Bill—which was designed principally to limit to a maximum of Rs. 50 the high professions taxes levied on an income basis in the Madras Presidency—was referred to a Select Committee during the year under review. In the form in which it emerged from the Select Committee and in which it was subsequently passed by the Indian Central Legislature, the Bill contained a schedule exempting from the limitation to Rs. 50 per annum certain municipal taxes on professions, trades and callings, including those payable under the Bengal and Calcutta Municipal Acts, thus meeting the objections raised by the Government of Bengal and the Calcutta Corporation as also the conditions attached to the Chamber's support.

The Act comes into force as from the 1st April 1942.

Bengal Finance Act, 1939: (a) *Bengal Professions, Trades, Callings and Employments Taxation Rules, 1939.*—In the Report for 1940 it was mentioned that the Chamber had unsuccessfully opposed and still had under consideration the amendment made in Rule 4 of the Bengal Professions, Trades, Callings and Employments Taxation Rules, 1939, in so far as it empowered the Assessing Officer to demand from the principal officer of a local authority, company or other public body or association a list giving the names and addresses of all assesses serving under the authority, company, body or association.

The Government of Bengal have since explained to the Chamber that it is not intended that in exercising these powers the Assessing Officer should in all cases make such a demand on the principal officer of, say, a company. Ordinarily—Government state—the required names and addresses will be supplied by the Income-tax Department; and it will only be where the residential addresses of the assesses are not available in the Income-tax Office that the Assessing Officer will have recourse to Rule 4(1) of the Bengal Professions, Trades, Callings and Employments Taxation Rules.

(b) *Liability under section 3 of the Act.*—As the result of further correspondence exchanged between the Chamber, the European Party in the Bengal Legislature and the Board of Revenue, Bengal, it has been established that for a valid assessment under section 3 of the Bengal Finance Act, 1939, the following conditions must be established:—

(i) The person must have been assessed to income-tax in the preceding financial year in respect of earnings of any profession, trade, calling or employment;

(ii) The profession, trade, calling or employment in respect of which he was assessed to income tax in the preceding financial year must have been one which had been pursued either wholly or in part within the province of Bengal by himself or by an agent or representative;

(iii) Such profession, trade, calling or employment must have been carried on wholly or in part within the province during the financial year for which the tax is payable. The place of residence of the person liable to the tax at the time of assessment is immaterial and no matter for how short a period the "employment" has been carried on wholly or partly within the province during the year of assessment (1st April to 31st March) under the Bengal Finance Act, 1939, the liability exists under section 3.

Several cases in which invalid assessments had been made under the Act and Rules were taken up by the Chamber with successful results. The main difficulty which arose in these cases was that the applications for refund were time-barred under Rule 11. As a result of the Chamber's representations the position was satisfactorily met by the addition of a proviso to Rule 11 admitting refunds applied for within two years in the case of payments of the tax made under invalid assessments prior to the 1st March 1941.

(c) *The Bengal Finance (Amendment) Bill, 1941.*—Copies of a note on the Bengal Finance (Amendment) Bill, 1941, which was published in the *Calcutta Gazette* of 31st July 1941, were forwarded for consideration to the Chamber by the European Group Corporation. The Bill remedies three defects in the Bengal Finance Act, 1939, which imposes the flat rate tax of Rs. 30 per annum on professions, trades and callings, in that it provides for:

- (a) the recovery of arrears of tax as arrears of land revenue, as has been done in the case of the Sales Tax, the Motor Spirit Sales Tax, and the raw jute tax;
- (b) the recovery of tax from the executor, administrator or other legal representative of a person liable, in the event of his death;
- (c) the recovery by the legal representative of refunds due to a deceased assessee.

Having consulted their Income-tax Sub-Committee, the Chamber Committee informed the European Group Corporation that they had no comments to make on these amendments.

Bengal Finance (Sales Tax) Act, 1941: (a) *General.*—

The many points of difficulty which arose out of the Bengal Sales Tax were discussed in September, when Mr. B. W. Holland, I.C.S., Commissioner of Commercial Taxes, Bengal, addressed members of the Chamber at a meeting in the Royal Exchange, and answered questions relating to the interpretation of the act and rules. Government issued a Press Note informing dealers where and how to register, and defining "dealers". A list of officers in the Commercial Tax Department, with their locations and jurisdictions, was included in the Note. As a result of further discussion between Mr. Holland and the Chamber, a further note was issued, making it clear to what extent the responsibility of collecting the tax rests with the seller.

Legal opinion on the test case instituted under the Act, and on the communiqué subsequently issued by Government, was reproduced for members' information in circular No. 309-1941. The position is that, while it is intended that the sales tax should be payable by the actual consumer of all articles not exempted under the Act, there is no provision in the Act whereby the consumer is compelled to pay the tax. If a purchaser refuses to pay it, the dealer is left with the alternative of either meeting the tax out of his own pocket or doing no business.

(b) *Rules.*—In July, the Chamber published for members' comments and criticisms the Bengal Sales Tax Rules in draft form and, in accordance with members' suggestions, furnished Government with a detailed criticism of the rules. From circular No. 246-1941, members will have observed that most of these criticisms were met, with the exception of those in respect of Rules 28 and 69 which remain as in the draft. Form IV, application for which is allowed for under Rule 28, can be invalidated by the most trivial sale and the Chamber pointed out that almost no one would be in a position to apply for it. Under Rule 69 subordinate officers are granted powers which may in time lead to abuse, since "surprise visits" are left to their discretion. The Chamber recommended that surprise visits should have written sanction from the Commissioner or Assistant Commissioner.

In September, the Commissioner informed the Chamber that, in response to requests to arrange for deductions referred to in items 5, 6, 7 and 8 of return III or IIIA under the Sales Tax Rules not to have to be shown separately, it is proposed to recommend to Government to amend the Rules

- (a) to allow a consolidated figure to be given to cover all deductions under these items: and, as a corollary,

- (b) to make it obligatory upon registered dealers so to keep their accounts that they can, if required, readily give the reason why any particular sale price has been deducted from the turnover in arriving at the taxable turnover.

The Chamber expressed its agreement with these proposals.

(c) *Mill Stores*.—It is provided by the Bengal Sales Tax Act that every dealer's Registration Certificate must specify what classes of goods may be sold to him free of tax, as being required for use in the manufacture of goods for sale. These classes of goods are to be indicated both in the application and in the certificate of Registration in broad but clear terms. It has been recognised, however, that it will be exceedingly difficult to compress into any list which might be called brief, the multitudinous variety of articles which are generally covered by the term "mill-stores." It has been proposed, therefore, that there should be prepared a list common to all the principal manufacturing industries, with supplementary lists peculiar to jute mills, tea factories, engineering workshops, paper mills and other industrial concerns.

As members were informed by circular No. 262-1941, the Chamber has sought these lists from affiliated Industrial Associations. As application for registration had, under the Act, to be made early in September, before these lists were completed, members were advised to include in their applications for registration a general category of "mill stores-general", without specifying the details. This, it was understood, would be accepted until Government had approved the final lists, which will then be published as an appendix to the list of registered dealers, and will apply thereafter to the transactions of persons or firms whose certificates have been granted a general exemption in respect of mill stores.

Bengal Shops and Establishments Act & Rules:

(a) *General*.—As a result of a letter which a member received from the Government of Bengal on the subject of privilege and casual leave under the Bengal Shops and Establishment Act, the Chamber consulted solicitors on the question, and published the correspondence for the information of members in circular No. 171-1941 dated 9th June.

The Chamber also took up with the Government of Bengal certain other difficulties which arose in the interpretation of the Act. Briefly stated, these were: (a) whether it would be proper for the Act as privilege leave given in anticipation of its being earned; so that in terms of section 12(a) of the Act, the grant of

further leave under the Act would not arise until the lapse of twelve months continuous employment from the date of the termination of the leave taken during this first year; (b) whether the phrase "a person wholly or principally employed in connection with the business of a commercial establishment" includes such persons as sweepers, farashes, duffries, dhobies, drivers, cooks and khansamahs who are employed by commercial establishments in a capacity incidental to the business of the establishment; and (c) whether in clause (b) of sub-section (1) of section 5 of the Act, the exclusion of "any industry business or undertaking which supplies power, light or water to the public....." covers the employees of a Managing Agency House engaged on the work of a company which supplies light or power or water to the public and whose business is managed and controlled by the Managing Agency House.

Government's interpretation of Section 12, as given to the Chamber, is that the earning of such leave starts from the date on which the Act became operative, i.e., from 1st April 1941. Any leave granted to an employee before 31st March 1942, unless it is granted under rules or customs in force before the operation of the Act, is to be regarded as "advance leave", and the employee is not again entitled to privilege leave until twelve months after the 31st March 1942. This information was issued to members in circular No. 265-1941, together with a definition of "persons employed", who come within the scope of the Act—as including sweepers, dhobis, farashes, duffries, etc., but excluding such persons as chattrasis and peons employed solely in connection with despatch and delivery, exempted under section 5(i)(P) of the Act; and with a note on the exclusion of certain essential services in which might be included, on application as a special case, any Managing Agency which is concerned with the uninterrupted working of a public essential service.

An interpretation of the terms "casual leave" and "privilege leave" was given by Messrs. Orr Dignam & Co. in correspondence with the Chamber, and was published in Chamber circular No. 46-1941. With reference to this subject, a further circular No. 171-1941 was issued later, and included a Government note on the question of sick leave. In the *Calcutta Gazette* of 19th June 1941, a draft amendment to the Act was published, giving a list of holidays and occasions on which overtime work is permitted.

(b) *Seasonal Establishments*: (i) *Jute and Cotton ginning and pressing factories*.—Section 5(i)(a) of the Act provides that nothing in the Act shall apply to such seasonal commercial establishments engaged in the purchase of raw jute or cotton or in cotton

ginning or cotton or jute pressing, and the clerical departments of such seasonal factories, as the Provincial Government may, by notification, exempt from the operation of the Act. In a notification dated 14th May, which was published for the information of members in circular No. 152-1941 dated 21st May, it was announced that seasonal commercial establishments engaged in the purchase of raw jute or cotton, or in cotton ginning or cotton or jute pressing had been exempted from the operation of the Act.

(ii) *Sugar factories.*—Early in the year, it was recorded that Government had given an assurance that when the provisions of the Act were extended to the cane-growing districts of Bengal (namely, Nadia, Burdwan, Rajshahi, Dinupur, Rangpur, Dacca, Mymensingh and Bakarganj) a notification would simultaneously be issued under section 5(1)(g) of the Act exempting the clerical departments of sugar factories in these districts from the provisions of the Act; and that the Chamber had pointed out that Murshidabad should be added to the list of districts.

Government subsequently stated that Murshidabad would be included among the cane-growing districts in respect of which a notification would be issued in the event of the provisions of the Act being extended to that area.

(c) *The Bengal Shops and Establishments Rules, 1941.*—The Rules under the Bengal Shops and Establishments Act were issued in draft form in January 1941 and received the attentive consideration of the Chamber in the light of the comments received from members. As a result, the Chamber criticised the draft rules in a number of respects, not the least being the distinct tendency which the draft revealed towards exceeding in the rules the legal authority conferred by the Act—for example, in the matter of the powers to be given to Inspectors, the elaborate registers which it was proposed that employers in commercial establishments should be required to maintain, and in the matter of the grant of privilege and casual leave in terms of the Act.

In the Rules as finally promulgated and published with the Chamber's circular No. 99-1941, it was found that the large majority of the points taken up by the Chamber had been satisfactorily met.

The Bengal Agricultural Income-tax Bill, 1941.—The Bengal Agricultural Income-tax Bill, which has been carefully considered by the Chamber in close co-operation with the Indian Tea Association, was published in an extraordinary issue of the *Calcutta Gazette* dated the 2nd September. The Bill, it is understood, will be introduced formally during the present session

of the Bengal Legislative Assembly and is likely to be referred to a Select Committee. It aims at the taxation, for the benefit of provincial revenues, of total agricultural income comprising all agricultural income derived from land or buildings situated within Bengal and received or deemed to be received by an assessee in or without Bengal, including local and educational cesses payable to the assessee, but excluding agricultural income derived from property held under trust or other legal obligation wholly for religious or charitable purposes. The proposed rates of tax range from 9 pies in the rupee on the first Rs. 3,500 above the tax free portion of the total agricultural income to 2½ annas in the rupee on the whole of the agricultural income of a company, firm or other association of individuals. It is based in this and other respects, though with important differences, on the Indian Income-tax Act of 1922 and in many ways is regarded as a more satisfactory and comprehensive measure than either the Assam or Bihar Agricultural Income-tax Acts.

In common with the Indian Tea Association, representing the major industry affected by the proposed legislation, the Chamber has taken no exception to the principles on which the Bill is based. The Chamber Committee have associated themselves with the many points of criticism advanced by the Indian Tea Association. They have also rassed on to the European Party in the Bengal Legislature, for the attention of the Party's representatives on the Select Committee, a number of comments submitted by members of the Chamber in reply to circular No. 267-1941 in which the Bill was published. As has been stated, the Bill is likely to be referred to a Select Committee of the Legislature in the near future.

Assam Agricultural Income-tax Act: Claiming of Refunds.—There have been some enquiries made of the Chamber with regard to the delay in issuing forms of application for refund of the tax on dividends paid on certain Assam Tea Companies. On consulting the Indian Tea Association, the Chamber learned that the delay was due to the fact that the rules governing refunds were still in draft form and were to be taken into consideration after the 30th September. Publication of forms of application for refunds was expected to follow soon after that date.

The experience gained in Assam of what is required under Agricultural Income-tax legislation in the matter of refund rules will, it is hoped, obviate similar delays under the proposed corresponding legislation in Bengal referred to above.

The Bengal Markets Regulation Bill, 1941.—This Bill, which replaces the Bengal Agricultural Produce Markets Bill referred to in the Chamber's Report for last year, was introduced

into the Bengal Legislative Assembly and a Select Committee was appointed to examine and report on its provisions. The object of the Bill is to secure better conditions in markets for the public generally and to protect buyers and sellers, particularly cultivators selling their produce, from unjustified exactions and other malpractices which are known to be prevalent. The Bill proposes to achieve this object by a system of licensing of markets under which the proprietors of the markets will be bound to observe certain conditions attached to their licenses, the most important of which will relate to charges, trade allowances and the upkeep of the market.

The Bill was published for the views of Chamber members with circular No. 66-1941 dated the 22nd February and the replies received were placed at the disposal of the European Party in the Bengal Legislature for the attention of the Party's representatives on the Select Committee to which the Bill was referred. Among the main points which required reconsideration from the Chamber's point of view was the definition of "market" contained in the Bill and the possible effects of the proposed legislation on the fixation of standards for *int*. The Bill was also subject to several of the other criticisms which the Chamber advanced in connection with the Bengal Agricultural Produce Markets Bill last year.

The report of the Select Committee was published in the *Calcutta Gazette* of the 14th August, and in September the Bill, having been passed by the Assembly, was again referred to a Select Committee on an amendment.

Bengal Raw Jute Taxation Bill, 1941.—The European Group forwarded to the Chamber for the views of the Associations concerned, the recommendations of the Party Sub-Committee on the Bengal Raw Jute Taxation Bill, 1941. The Associations raised several points, and the Party representatives on the Sub-Committee were successful in securing practically all of them. Changes made included, as recommended by the Indian Jute Mills Association, definitions of the word "mamud" and of the terms "raw jute" and "shipper of *int*". Included also were a clause with respect to the confidentiality of returns, and the power given to police officers "not below a prescribed rank" to investigate offences was deleted, and also the power given to Government to exempt certain persons from the Act or from any part of it. Despite pressure in the Select Committee and in the Assembly, Government have not included in the Bill any clause objects connected with Government's jute policy, but a statement in the preamble to the Bill puts on record in general terms the purposes of the tax.

Bengal Non-Agricultural Tenancy Bill, 1941.—The Bengal Non-Agricultural Tenancy Bill, 1941, was reproduced for the comments of interested members in circular No. 979-1941. Points raised by members were forwarded to the European Group for consideration, and were examined by a Sub-Committee of the Party. Industrial Associations connected with the Chamber were asked to intimate the extent to which they are affected by the fact that the Bill will apply to lands on which there are structures belonging to tenants, in the directions indicated in the Statement of Objects and Reasons attached to the Bill. The information obtained was forwarded to the European Group in the Legislature.

Bengal Pure Food Bill, 1940.—Reference to this Bill was made in the 1940 Report. It is designed to cover a wider scope than the Bengal Food Adulteration Act of 1919, and to remedy certain defects in that Act, which is restricted to the prevention of the adulteration of food. Reference to members and interested Associations last year revealed strong support for the Bill. Several technical points to which the Chamber's attention was drawn were communicated to Government and to the European Group in the Bengal Legislature.

In April of this year the Bill was referred to a Select Committee, whose report has not yet been published.

Bengal Motor Spirit Sales Taxation Bill, 1941.—This Bill was also referred to in the Chamber Report for 1940. It proposed to levy a tax on all retail sales of motor spirit of one *anna* six *pies* per gallon in the case of petrol and six *pies* per gallon on other motor spirit. The tax was to supplement the Provinces income from the Central Road Fund. It was introduced in the Bengal Legislative Assembly during the 1940 November session, when it was referred to a Select Committee. The most important of the alterations made by the Select Committee were the alteration of the definition of motor spirit so as to exclude diesel oil, the modification of the provision with regard to returns by importers and wholesale dealers to the effect that importers and wholesale dealers will have to submit only quarterly returns of the motor spirit supplied by them to retail dealers in Bengal, and the modification of the power to require production of accounts to a power only to require that accounts be made available for inspection.

The Bill was passed in March, the tax to be levied after September 29th. The Rules connected with the Act were published in the *Calcutta Gazette* dated 4th September, and came into force on the 5th September.

The Bengal Moneylenders Act.—In connection with this Act, a summary of its provisions, prepared in the office of the Labour Commissioner, Bengal, and a simplified summary prepared by the Indian Jute Mills Association, were made available through the Chamber to interested members. Subsequently Government forwarded to the Chamber a notice for general circulation, copies of which were to be issued in English, Bengali, Urdu and Hindi in order that the public might have the basic provisions of the Act prominently before them. This notice was reproduced in circular No. 216-1941 and in accordance with members' requests, the Chamber informed Government of the number of copies required, but still awaits receipt of them.

Bengal Criminal Law (Industrial Areas) Amendment Bill, 1941.—Towards the end of April the Chamber wrote to the Home Department of the Government of Bengal in support of a request made by the Indian Mining Association that legislation should be introduced to check the theft of articles from collieries and other industrial establishments in Bengal. Government were in sympathy with the object of this request, and published in the *Calcutta Gazette* of the 15th May the Bengal Criminal Law (Industrial Areas) Amendment Bill, which was designed to prevent thefts of unidentifiable articles from industrial and railway workshop areas, and was to be placed before the legislatures in their next session. The Bill is drafted on the lines of the Calcutta Suburban Police Act, and facilitates the conviction of suspected thieves by making a suspect give a satisfactory account of his possession of any article which there is reason to believe has been stolen, instead of placing the onus of proof on the industrial establishment in which the theft occurred.

After a reference to the affiliated industrial Associations, the Chamber informed the European Group Corporation that these interests strongly supported the Bill, subject to the one criticism that the penalties provided in clause 3 were considered inadequate; and submitting a statement showing the areas to which the various Associations thought the Act, if passed, should apply.

The Chamber have been informed by the Indian Mining Association that, as the Pargannas conflict extends into Bihar, they have addressed the Government of that Province recommending that a similar Bill be introduced in the Bihar Legislature.

Bengal State Aid to Industries (Amendment) Bill, 1941.—The Chamber Committee forwarded to the European Group the views of their representative on the Board of Industries with regard to the Bengal State Aid to Industries (Amendment) Bill, 1941. This Bill goes further than the 1940 Bill, which was

referred to in last year's Chamber Report and was subsequently withdrawn, and the extensions are in general satisfactory. The new Bill is before a Select Committee and will presumably come before the Assembly and Council at their next session.

Calcutta Municipal (Amendment) Bill, 1941.—As set out in the 1940 Report, the Chamber submitted to Government its views on the Calcutta Municipal (Amendment) Bill, 1940. The Bill was referred to a Select Committee, whose report was presented to the Assembly in February 1941, and published in the *Calcutta Gazette* of 6th March 1941. Notes of the changes made by the Select Committee were forwarded to the Chamber by the European Group Corporation, and in July the Group furnished the Chamber with a further report on the Bill by the Party Municipal Sub-Committee. The Chamber Committee were agreed that any further proceedings should be left in the hands of the Group.

The Bengal Boilers Rules, 1928.—During the early part of 1941, the Chamber Committee, with the assistance of their representatives on the Bengal Boiler Commission, examined the draft of certain amendments which the Government of Bengal proposed to make in the Bengal Boilers Rules, 1928. These draft amendments fell into two parts. The first proposed to replace the then existing scale of fees prescribed under Rule 12(2)—relating to the renewal of boiler certificates under section 84(a) of the Act—by a new scale which slightly increased the fees in respect of boilers exceeding 300 square feet but not exceeding 1,100 square feet and to make new provisions for the fees payable in respect of large boilers exceeding 1,100 square feet. The second draft amendment affected Division IV of Form B—No. 1 which sets out (a) the schedule of fees payable for annual inspections under Indian Boiler Regulation No. 157 and (b) the scale of fees payable for registration and first inspection. The Chamber accepted the proposed amended scale for registration and first inspection, as the effect of the amendments was to bring the scale into line with the schedule of fees current under No. 159 of the Indian Boiler Regulations. Exception, however, was taken to the proposed amended scale for annual inspections on the grounds that increases were proposed for small and medium boilers as well as for large boilers of different ratings above 1,100 square feet. An alternative scale was put forward by the Chamber but has not been accepted by the Government of Bengal who have given effect to the original amendments, now in effective operation under notification No. 909-Com. of the 24th March 1941.

Several notifications of further amendments were received throughout the year, the provisions of which were approved by the Chamber or accepted without comment.

Bengal Boilers Attendants' Rules, 1939: Amendments.—Several amendments have been made in the Bengal Boilers Attendants' Rules 1939, of which Government has informed the public by Notification. One of the amendments is a new Form B—Certificate of Competency. The Chamber has not found it necessary to comment on any of the amendments, all of which have been approved by the Chamber's representatives on the Bengal Boiler Commission.

The Bengal Maternity Benefit (Tea Estates) Bill, 1941.—The Chamber Committee's attention was drawn by the European Group Corporation to changes made in the above Bill by the Select Committee of the Legislature appointed to report on it. It was suggested to the Chamber by the Group that members interested in plantations in Bengal other than tea might be consulted, with a view to ascertaining whether they would be in favour of the Group's suggestion that the Bill might be extended to all plantation labour in the Province. The Chamber accordingly sought the opinion of members interested in sugar, rubber, timber and other plantations. It was found that the majority were in favour of extending the legislation, but as the expression of opinion came too late to put forward the proposal in connection with the Maternity Benefit (Tea Estates) Bill, it was placed before the European Group for future reference.

The Usurious Loans (Bengal Amendment) Bill, 1940.—Towards the end of June, the Chamber was invited to express opinion on Mr. Nur Ahmad's Usurious Loans (Bengal Amendment) Bill, 1940. The object of the Bill was apparently to give wider powers to Courts to modify loans which they could reasonably regard as unfair, especially with regard to agricultural loans.

The Chamber could not support the Bill. It appeared to the Committee to be unnecessary in view of the comprehensive legislation in the Bengal Moneylenders Act, 1939, already passed and giving very wide powers to the Courts to reopen loan transactions.

Private Members' Legislation in Bengal.—Throughout the year the Chamber was asked to express opinion on various Bills by private members. Writing to the Legislative Assembly and Legislative Council Departments, the Chamber stated that it could not support any of the Bills, on the grounds that private members' legislation tended to be piecemeal in character and to be framed without proper consideration. The Chamber added that it was regarded as important that amending legislation should as a

rule be undertaken only by the Government in power after full investigation. The Bills thus criticised in general, and in particular as reproduced below, included :—

(1) *Mr. Rasik Lal Biswas' Employment of Bengalees Bill, 1941.*—This Bill sought to compel Government and private employers to employ a high fixed minimum percentage of Bengalees, and the Chamber stated that it would strongly oppose such discriminatory legislation.

(2) *Mr. Nur Ahmad's Bengal Food Adulteration (Amendment) Bill, 1940.*—The Committee were of the opinion that this was an unnecessary Bill, since it sought to remedy defects and loopholes in the provisions of the Bengal Food Adulteration Act of 1919, and its objects were covered by the Bengal Pure Food Bill, 1940, which was then before a Select Committee.

(3) *Mr. Alul Krishna Ghose's Calcutta Tenancy Bill, 1941.*—This Bill sought to regulate enhancement of rents and ejection of tenants from Calcutta house and land properties. It was understood that the whole subject of the rights of non-agricultural tenants in the Province was under consideration by a Committee appointed by Government. The Chamber gave it as an opinion that legislation should await the report of this Committee and should only be undertaken after full consideration of its recommendations.

(4) *Mr. Hanayun Kabir's Bengal Bus Drivers & Conductors Bill, 1940.*—The object of this Bill was to regulate the hours of work, leave, minimum rates of wages, compensation for accidents, etc, for bus drivers and conductors. The Chamber informed Government of its opposition to the fixation of rates of minimum wages by legislation, and stated that it was unaware of any public demand from bus drivers or conductors for legislation of this type.

(5) *Khen Bahadur Mohammed Ali's State Provision Bill for Maternity and Child Welfare Clinics, 1941.*—The Bill sought to provide for the establishment and maintenance of maternity and child welfare clinics at all district headquarters for ante-natal and child post-natal treatment. It involved financial commitments and it seemed to the Committee that such a Bill was a matter for Government and not for private members' legislation.

(6) *Mr. Nur Ahmed's Bengal Places of Public Amusement (Amendment) Bill.*

(7) *Mr. Nur Ahmed's Bengal Public Gambling (Amendment) Bill.*

The first of these Bills sought to give greater powers of control to local bodies over places of public amusement and the second to tighten up the existing provisions relating to the

keeping of common gaming houses and the punishment of public gambling. Both these Bills were subject to the general criticism that they were piecemeal in character.

(8) *Mr. Charu Chandra Roy's Bengal Village Self-Government (Amendment) Bill, 1940.*

(9) *Khan Bahadur Mohanmad Ali's Bengal Local Self-Government (Amendment) Bill, 1937.*—These two Bills sought to abolish nominations and introduce adult franchise in elections to local bodies. The Chamber had been informed that Government had appointed a Special Officer to review the whole field of local self-government with a view to the preparation of any necessary amending legislation, and considered it especially important that legislation on matters of local self-government should only be undertaken by Government after full consideration. Any legislation for the abolition of nominations must, the Chamber considered, provide adequate representation for industrial interests.

The Madras Port Trust (Amendment) Bill, 1941.—

The Chamber was asked by the Government of Bengal for its views on the Madras Port Trust (Amendment) Bill, 1941, which seeks to revise the constitution of the Trust and accordingly readjusts the allocation of seats among various representative organisations, namely the Central and Provincial Government—covering the official Chairman, Customs, Railways and Labour—the Madras Chamber of Commerce, the Southern India Chamber of Commerce, the Southern India Skin and Hide Merchants' Association and the Madras Corporation.

After correspondence with the Madras Chamber, the Committee informed the Government of Bengal that while the Chamber was not in a position to comment in detail on the re-allocation of seats proposed in the Bill, they wished to place on record their support of the principle that representation should be roughly proportional to the direct interest in the affairs of the Port of those bodies selected as sufficiently representative to elect trustees. On this basis, the Committee observed, it seemed that the Madras Trades Association, which fills two seats on the present Port Trust, should not be entirely deprived of representation, but that provision should be made for this Association to retain one seat.

CUSTOMS.

Customs Sunday and Holiday Fees.—In the report for 1940 it was mentioned that the Chamber had addressed the Central Board of Revenue putting forward for consideration two suggestions, namely (i) that the penalty fees as distinct from the overtime fees paid to Customs officers—leviable in respect of Sunday working

under section 72 of the Sea Customs Act should be entirely abolished; and (ii) either that Government should make available to the public a full statement of the receipts and disbursements of the Customs Sunday and Holiday Fees Fund or that the Collectors of Customs at the various ports should be authorised to afford Chambers of Commerce and shipping interests full information under the various heads, including reserves and investments.

The Government of India's reply was received in February of the year under review. As regards the suggested abolition of the Sunday penalty fees, Government merely referred to the recent reduction in the rate and observed that the reduction had been made as a war measure. The Chamber, appreciating that this was so, subsequently explained to Government that the request for the abolition of the fees was made by the Chamber on the same grounds, that is to say as a war measure designed to remove all impediments to the Sunday and holiday working of ships which was now a prime necessity to ensure the quickest possible turn-round of vessels in the port. The Chamber expressed the hope that Government would see fit to re-consider the recommendation from this point of view.

Government then stated that as the reduction or abolition of Sunday working fees could not be made applicable to any particular class of work or to ships of specified nationalities, the complete abolition of the fees would result in all manner of work totally unconnected with the war being carried on in the docks on Sundays. Government had no desire to encourage this type of work on Sundays and closed holidays, and as it had not been established that the levy of the fees at the present reduced rates had actually impeded the quick turn-round of vessels, they were unable to accept the Chamber's suggestion that the fees should be entirely abolished.

As regards the publication of accounts, the Government of India explained that as all penalty fees were credited to general revenues, to which also were debited certain grants-in-aid and overtimes, to which also were debited certain grants-in-aid and overtimes, and as there was therefore no "Sunday Penalty Fund", it was not possible to comply with the Chamber's request that the financial position of the Fund should be disclosed annually. The Chamber's previous correspondence did not bear out the conclusion that it was impossible to supply accounts; for, in the past, statements have been made to the Chamber by Government regarding unspent surpluses carried forward and the extent to which these have been depleted in later years by subsequent payments. The Chamber, on the advice of the Shipping Sub-committee, again submitted to Government that it should be possible to furnish the shipping community with accounts of the nature suggested and that if such were not possible under the existing system, then the system should be changed.

In reply Government pointed out that in addition to the grants-in-aid paid to welfare institutions, the Crown overtime fees paid to Customs officers had also been met for some years past from the amounts recovered as penalty fees. With the fall in the receipts and the increase in the amounts paid as Crown overtime fees, there has been no surplus left over—Government stated—for the accumulation of a Sunday Fees Fund; and in fact a portion of the expenditure on these two items has had to be met from General Revenues. The position was therefore reviewed in 1940 and it was decided that Crown overtime fees should be paid entirely out of General Revenues, and that the penalty fees recovered on Sundays and closed holidays should be credited, like other penalties and fees, as revenue. The amount to be paid to the welfare institutions will, however, continue to depend on the amount recovered as penalty fees. In view of this, Government stated that they did not think it necessary to maintain any special accounts about the receipts of penalty fees and of the payments made out of them. They added, however, that it would be possible to supply information about the total amount received as penalty fees and the sums paid to welfare and other institutions.

Protection of the Indian tin manufacturing industry.—Since the passage of the Iron & Steel Duties Act, 1934, imports of tin plate and tin sheets into India have been subject to a duty of Rs. 44 per ton in the case of British manufactures, and Rs. 65 per ton in that of non-British manufactures. The Chamber was asked by the Associated Chambers of Commerce of India for its views on a suggestion made by the Upper India and Northern India Chambers that, as the sole producers of tin plate in India are no longer able to meet the country's demand, and as it is now virtually impossible to import tin plate from Wales, the existing protective and preferential duties should be substantially reduced for the duration of the war. After consulting those members of the Chamber principally interested in this question, the Committee informed the Associated Chambers of Commerce of India that they supported the recommendation to the extent of agreeing that the Government of India be urged, as a special war measure, temporarily to suspend the existing protective duty on imports of tin plate and to replace it by a normal revenue duty. Representations were made to the Government of India by the Associated Chambers on these lines, but a reply was received to the effect that Government would not feel justified in lowering the rate of duty on imports from the United States of America, since this would do nothing to remedy the shortage of tinplate.

F. O. B. Contracts: Cost of Customs Passes.—The Chamber was asked to give a ruling on the question of whether the seller should pay the cost of Customs Passes in the case of F. O. B.

terms. The Committee made enquiries and found no trace of any instance in which these charges were not paid by the seller. It was difficult—they pointed out—to see how the question arose, since the contract would cease to be an F. O. B. contract, in the accepted sense of the term, if, in the absence of any special agreement between the buyer and the seller, the cost of Customs Passes was payable otherwise than by the seller.

C. I. F. Indents: Insurance.—The practice of over-insuring, i.e., insuring against Marine and/or War Risks over and above the indent price of goods, raised the question of whether under a c.i.f. indent, where nothing is stipulated in regard to over-insurance, the indenter is, in the case of loss of goods, entitled to claim from the importer an amount higher than the stipulated sale price, viz. the indent price.

A Court of Law recently decided that the indenter is definitely entitled to all the benefits of such over-insurance, even though the indent may not contain any stipulation marking it obligatory on the importing house to cover over-insurance. In the Chamber's opinion, this was a reasonable decision.

Import Cargo: Letters of guarantee.—The Chamber drew the attention of Shipping Companies to the request of a member that a more lenient form of guarantee be adopted for consignees in connection with sanction for delivery of goods requiring letters of guarantee. The member's experience was that in the event of non-arrival of documents, Shipping Companies demanded a guarantee countersigned by a Bank for at least three times the value of the goods, and if the value could not be determined by concrete evidence, such as invoices, then an unlimited guarantee was demanded, which the Banks refused to sign. In the latter case, goods had to remain on the jeties until the documents arrived, subject to pilferage for which no responsibility was taken by the steamer agents or by the Port Commissioners.

The Chamber received an assurance from the shipping interests that steamer agents would do their utmost to assist consignees, but could not abandon the practice, deemed necessary to protect their own interests, of requiring an indemnity where delivery of the cargo was given in the absence of the relative bills of lading. The general practice of shipping companies is to accept an indemnity countersigned by a bank, aggregating in quantum C. I. F. invoice value plus

- (a) landing charges at 5%
- (b) Customs Duty
- (c) 75% to cover contingencies;

and if no invoice value is available, to take the Customs valuation of the goods plus 100% to protect themselves against wrong delivery.

While the Chamber saw no prospect of the relaxation of these conditions, it was understood that as a step designed to relieve importers, arrangements had been made, in the case of cargo from the United Kingdom at least, for the steamer agents and the Port Commissioners to accept a joint indemnity instead of two separate indemnities as was then customary. These arrangements have since been brought into force.

Customs passes for the supply of dunnage and other materials on board ships.—At the request of the Master Stevedores Association, the Chamber addressed the Customs authorities on the subject of the present procedure with regard to the passing of the Shipping Bills now required for the supply on board ship of dunnage and other materials, such as ships' stores. Shipping Bills take from one or two to six hours before being passed, and are not accepted after 3 P.M. on weekdays and 12-30 P.M. on Saturdays. It frequently happens, therefore, that Bills are not passed on the day on which they are submitted, and considerable inconvenience is caused to stevedore and shippers concerns. The Chamber suggested, in view of these facts, that the Customs authorities might consider extending the time for acceptance of Shipping Bills to 5 P.M., so that such Bills which are not passed that day could be attended to first thing the following morning.

The Customs authorities replied to the effect that special treatment is usually given to shipping bills for dunnage and ships' stores, and if the shippers plead urgency, they are accepted after the usual hours. In view of this, and of the fact that altered office hours have extended by half an hour the time for receipt of shipping bills, it is not considered necessary to change the present procedure. Individual cases will be looked into if difficulties arise.

Signing of Invoices.—A manufacturing concern in the membership of the Chamber brought to the notice of the Committee the firm's experience obtained by the experimental discontinuance of the practice of signing invoices as a time and labour saving measure. Out of some 900 invoices sent out unsigned during the first month of the experiment, 50 were returned for signature by 23 firms of which 14 were represented by Managing Agency houses in Calcutta. During the second month, 12 more companies, of which 6 were represented by Managing Agencies, returned bills for signature. But when the intention of the innovation was explained, the unsigned invoices on the firm's official form were paid. The system did not apply to the L. S. D. or the State Railways. It was extended to all branches of the firm throughout India, Burma and Ceylon as from March 1941 and in May the Chamber was informed that no difficulties were being experienced. Finally it was reported that there is, according to one legal opinion, nothing in law that requires a bill to be

presented under the signature of the submitting party, though this is the usual practice. The procedure to be followed in the matter of signing invoices is, of course, entirely a question for individual firms to decide, and the foregoing was merely brought to their notice as a matter of possible interest at this time of depleted staffs.

Assessment of Customs duty in Rangoon.—On behalf of a member, the Chamber took up with the Burma Chamber of Commerce, and with the Calcutta Import Trade Association, a question arising out of the Rangoon Customs Authorities' assessment of import duty. The Burma Customs assessed the new import duty, in this case 10%, on the basis of nett Burma selling prices, refusing to accept c.i.f. invoices; and this was alleged to be unreasonable. From the Burma Chamber, however, information was received that the assessment was regulated by the Sea Customs Act, section 30, as in India, and that the Customs were bound to assess imports on their market value in Burma. The Burma Chamber quoted the case of the "Ford Motor Co. of India", in which the Appellate Court and Privy Council reversed the decision of the Trial Judge, who had reduced the assessment by certain sums for cartage, etc., to reduce the "wholesale cash price" to an "ex-ship" basis. Section 30 being accepted in its present form, no action could be taken unless the Customs Authorities went beyond the principles of the section. In these circumstances the Chamber was not in a position to advise that the member concerned had been unfairly treated in this case.

Annual Revision of the Import Tariff Schedule.—In connection with the annual revaluation of articles bearing fixed tariff values in the Import Tariff Schedule, the Chamber received a copy of the provisional tariff values for 1942. A special meeting was held in the Royal Exchange Building in November, at which a Sub-Committee appointed by the Chamber discussed the provisional tariff values with the Director-General of Commercial Intelligence and Statistics.

Export duty on jute and jute cuttings.—In March the Chamber received a request from the Collector of Customs for an easily workable and authoritative definition of jute cuttings. After consulting the various affiliated Jute Associations, the Chamber put forward the following as the most workable and comprehensive definition that could be evolved:—

Cuttings may be described as that portion of the jute which is cut from the root or crop ends and which still has bark adhering to it or is otherwise defective. Cuttings vary considerably in length and may be divided under four headings:—

- (a) *Sainpota*—which are about 4" long or less.
- (b) *Misring*—from 6" to 8" long.
- (c) *Norasingung* cuttings—from 8" to 19" long.
- (d) *Superior Norasingung* cuttings—up to 30" long.

The quality and colour of cuttings also vary considerably, these characteristics depending on the quality of the jute and on whether the cut grades to be produced are superior, ordinary or inferior.

In submitting this definition, the Chamber drew the Collector's attention to the impossibility of arriving at any definition which is fully comprehensive, because the term "cuttings" includes such a great variety of grades and qualities, the characteristics of which differ very widely; and in order that the rigid application of a definition may not involve shippers in unjustifiable hardships, suggested that the Customs authorities might adopt a procedure similar to that followed in the case of jute manufactures, and refer doubtful cases to a Special Committee of experts in the baled jute trade to be appointed by the Chamber.

The above definition has been officially adopted by the Customs authorities whose relative notice, dated the 14th December 1941, adds that "crop end cuttings exceeding 12" and root and cuttings exceeding 30" in length will be assessed as 'all other descriptions of raw jute' under item 1(2) of the Export Tariff.

Procedure for claiming refund of import duty.—

In April the Calcutta Import Trade Association drew the Chamber's attention to the difficulty which was being experienced in submitting claims for refund of import duty within the specified time. Reference was made to the notice issued by the Collector of Customs on the 4th March for the guidance of importers—reproduced in Chamber circular No. 59-1941 dated 14th March—in paragraph (vii) of which it was stated that claims based on protests made on Bills of Entry concurrently with the payment of duty, should be made within a reasonable period, generally not exceeding three months from the date of payment of duty. The Import Trade Association expressed the view that with the present uncertainty of the mails from abroad, a period of not less than six months should be allowed in which to lodge claims of this nature, and asked whether the Chamber would join with them in requesting the Customs Authorities to grant an extension.

It so happened that the Chamber had received through the Associated Chambers of Commerce of India copies of correspondence exchanged between the Karachi Chamber of Commerce and the Central Board of Revenue on this same point, in which the Karachi Chamber took up a case where the Karachi Customs Authorities had refused a refund on the ground that it was time-barred under section 40 of the Sea Customs Act. The Board had stated that they would favourably consider a relaxation of the time limit under section 40 in this particular case, and added that individual cases where the time-bar was thought to operate harshly in existing circumstances might be referred to them; but they

declined to accede to the request that a general relaxation should be granted by extending the time allowed under section 40 of the Act from three to six months.

The Chamber apprised the Calcutta Import Trade Association of this correspondence, and added that little purpose was likely to be served by similar representations in Calcutta, unless strong evidence could be quoted of hardship and of an unsympathetic attitude on the part of the Customs Authorities. Clause (vi) of the Calcutta Customs House notice of 4th March, read with the words "within a reasonable period, generally not exceeding three months 'from the date of payment of duty' appeared to indicate that the Customs authorities were prepared to relax the application of section 40 in cases such as those to which the Import Trade Association referred; but if real difficulty was found to exist, the Chamber promised to take the matter up strongly with the Customs Authorities and, if necessary, with the Central Board of Revenue.

MARINE.

Indian Merchant Shipping (Life Saving Appliances) Rules, 1941.—During February, the Shipping Subcommittee of the Chamber had under consideration the draft of certain rules which the Government of India proposed to make under section 145A and section 216A of the Indian Merchant Shipping Act, 1923. On the advice of the Sub-Committee, the Chamber addressed the Government of India and the Principal Officer, Mercantile Marine Department, Calcutta District, in the following terms:—

The draft rules state that sufficient approved buoyant apparatus to support all persons on board shall be carried by the undermentioned classes of steamships to which the proposed rules apply, namely:—

- (i) Classes I to VII—taking in all passenger vessels;
- (ii) Class IX—being foreign-going cargo vessels; and
- (iii) Class XII—being home trade cargo vessels.

So far as class XI vessels are concerned, the provision of the proposed rules have, so far as possible, already been complied with in the case of ships falling within this class, which proceed to dangerous areas. In the case of such ships specifically referred to only four to five rafts are necessary (each taking 22 persons) and what is of primary importance is that space is available on board these vessels for stowing the rafts. Moreover, the buoyant apparatus necessary for class XI vessels in accordance with the Ministry of Shipping Notice No. M-292 of March 1940, is available in the United Kingdom for those ships which come under this class and which visit U. K. ports. The position in respect of other ships in class XI and of the remaining classes of ships covered by the proposed Indian Merchant Shipping (Life Saving Appliances) Rules, 1941, is entirely different.

As regards cargo vessels of class XII the draft rules propose that the prescribed buoyant apparatus should be fitted to them whilst they are employed or engaged on any voyage or passage between the coast of India including Derna, the island of Ceylon and the Straits Settlements. The shipping interests connected with the Chamber contend that, apart from the practical difficulties mentioned below, the requirement is unnecessarily wide inasmuch as it fails to give due consideration to the trades in which the vessels are employed and will involve very heavy expenditure incommensurate with the needs. The same contention would apply to vessels in class XI which are engaged in trading in non-dangerous areas, such as voyages to the Persian Gulf, Africa, Australia, etc.

In the case of passenger ships under classes I to VII the number of rafts to be carried in terms of the proposed rules is far in excess of the space available for stowing them. It must be known to Government that at the present time every single bit of space is already taken up; the tops of cabins are utilised as well as all available space on Light Sun Decks. In most instances the only accommodation available for the stowing of rafts would be in the vicinity of the life boats themselves; and to stow them there would not be permissible as it would seriously interfere with the handling of the boats in an emergency.

Further practical difficulties which apply to ships in classes I to VIII, ships in class XI not trading in danger zones and ships in class XII are:—

- (a) Compliance with the proposed draft rules will involve the sacrifice of deadweight and a corresponding reduction in the cargo lifting capacity of the vessels concerned. This, as is known to Government, is a vital point at the present time.
- (b) No buoyant apparatus of the nature which the proposed rules will require is at present available in India. To fulfil the requirements of the rules will therefore involve either the withdrawal from more important work connected with India's war effort (such as the construction and small craft for Government and re-commissioning works) of the skilled labour necessary to make the rules or, if the rules are enforced, at least a serious time lag between their introduction and the date on which it would be possible to comply with them owing to the existing labour shortage.
- (c) Rule 5 stipulates that the buoyant apparatus shall be fitted with approved buoyant self-igniting lights of the lantern type which cannot be extinguished in water. These are not available in India. On class XI vessels trading to the United Kingdom, they are fitted in that country where they must be in considerable demand. It is doubtful therefore whether supplies would be available from the United Kingdom for use in India; and their importation, should such be possible, would at any rate take several months during which time it would be impossible to comply with the proposed rules.
- (d) Sheet metal to make the buoyancy tanks is either in very short supply or not available in the market here.
- (e) Even were materials and labour available, with space to accommodate the rafts, the cost of constructing and fitting them to the extent visualised in the draft rules would be prohibitive.

For the foregoing reasons, the shipping interests connected with the Chamber regret they cannot accept the Indian Merchant Shipping (Life Saving Appliances) Rules, 1941, as drafted and must strongly urge that their introduction in that form be abandoned and the whole question re-considered in the light of what is practicable, and what is necessary at the present time, taking into account the various trades in which the vessels affected by the proposed rules are employed. In the meantime, the Lines will naturally do their utmost, as in the case of

vessels proceeding to or from the United Kingdom, to provide additional life saving appliances according to the needs of the individual steamer and voyage and subject to the availability of materials and labour.

The outcome of these representations is awaited.

Indian Merchant Shipping (Fire Appliances) Rules, 1941.—A notification of the draft of the above rules was received from the Principal Officer, Mercantile Marine Department for observations and suggestions. The draft was considered by the Chamber Committee and the Shipping Sub-Committee, and it was agreed that only one provision required special consideration. This was the rule that certain vessels should be supplied with portable emergency pumps and portable electric drilling machines for dealing with fire. It was pointed out by the Committee that these appliances were not readily available in India, and that delay might occur in obtaining them from the United Kingdom or elsewhere for vessels not at present equipped with them. It might, the Chamber thought, be necessary, therefore, for shipping interests to apply for exemption from these particular provisions of the rules on behalf of vessels at present without these appliances, until it was possible to obtain them.

These observations were forwarded by the Chamber to the Government of India.

Proposed establishment of a Home for Indian Seamen in Calcutta.—A special Committee was appointed by Government in July 1940 to consider the question of the establishment in Calcutta of a Home for Indian Seamen. The Chamber's representatives on that Committee gave the Chamber information with regard to the financial implications of their action with regard to the financial implications of their recommendations to Government. These recommendations included a capital expenditure of Rs. 22 lakhs, and a recurring expenditure of Rs. 2 lakhs per annum. Government and shipping interests are considering the means of financing the capital outlay, and the sources of revenue to meet the recurring expenses of the Home, in which it is proposed, to accommodate three thousand men. One of these sources, it is understood, will be the Sunday and Holiday penalty fees levied on shipping in the port of Calcutta under the Sea Customs Act. With regard to the disposal of these fees and their availability for the purposes of the proposed Home, the Chamber addressed Government during the year under review.

It appears to have been unquestioningly accepted that receipts from the Sunday working fees should be used for the benefit of charitable and welfare work connected with the ports, subjects to

certain deductions. The Chamber, however, has consistently opposed Government's practice of debiting "Crown Overtime" to the Sunday Fees Fund, and of allotting part of the Fund to Customs Welfare Work, as distinct from Seamen's Welfare. Customs overtime is paid over and above the penalty fee. In 1931, Government decided that recurring grants-in-aid to various charitable and welfare institutions, on the then existing scale, should be a first charge on the Sunday Fees Fund, and only the balance appropriated to "Crown Overtime". The Board of Revenue informed the Chamber in May 1941 that no "Crown Overtime" was now being paid from the Sunday Fees Fund, and in view of the requirements of the proposed Seamen's Home, this is satisfactory.

With regard to the amounts hitherto allotted from the Sunday Fees Fund to Customs Welfare Work, these have been substantial, but no objection has been raised to the practice since seamen's welfare institutions have ordinarily received grants-in-aid sufficient for their requirements. The position now, however, is that all available sources of revenue must be tapped if the scheme for the Seamen's Home is to mature. In the Chamber's view, funds for the welfare and recreation facilities of Government servants such as Customs Officers should be supplied from general Government revenues. Shipping companies paying Sunday penalty fees have a right to expect that these payments will be used for the benefit of the seamen they employ—especially as individual Customs Officers are separately compensated in overtime for Sunday and holiday work.

Summing up these views, the Chamber asked Government to agree "that the total amount of the collections, reduced only by the amount of collection charges, should be made available for the benefit of seamen—in the case of Calcutta for the construction and maintenance of the proposed Indian Seamen's Home—and that "Crown Overtime" and Customs Welfare should be met from general revenues and should not be a charge on the Sunday Fees Fund".

One further point the Chamber raised—that the grants-in-aid to institutions for the benefit of seamen at the various ports should be in direct proportion to the amounts collected at each port. In the past, the distribution of grants-in-aid has not borne any relationship to the amounts collected in the form of Sunday and holiday fees at the various ports in British India, but has been carried out more with reference to the actual needs of the individual institutions. The annual grant of Rs. 24,000 to the Seamen's Welfare Association in Calcutta has hitherto been sufficient to cover the needs of this port, but in view of the proposed scheme

it is desirable that Sunday and holiday fees collected at ports should be re-allocated to these ports—if possible, the Chamber suggested, with retrospective effect in respect of the past five years.

Clearance of import cargo from the docks:
Delays due to lack of information regarding arrival of cargo.—The fact that ships are now arriving without manifests, and unloading cargo without the knowledge of importers concerned, caused considerable difficulties with regard to the clearing of cargo from the docks. The matter was discussed between members of the Import Trade Association Committee and representatives of the Port Commissioners, and steps were taken to overcome the difficulties. As members were advised in circular No. 323-1941, the procedure which the Commissioners have now adopted is to advise importers by post as soon as any of their goods are landed. To facilitate the smooth working of this procedure, every importer is required to furnish the Commissioners with a list of the shipping marks under which he usually imports goods from the United Kingdom. The Chamber strongly recommended co-operation in this effort to speed up the clearance of goods and the turn-round of ships.

Circular No. 337-1941 referred to the delay in obtaining goods for which a proper licence has not been obtained under the Import Trade Control regulations, and informed members of the procedure devised by the Foreign Trade Controller in order to obviate such delay. There was attached to this circular a letter from the Collector of Customs to the Import Trade Association, referring to a discussion on the subject of facilitating clearance of import goods, and giving details of decisions and suggestions made by the Customs with regard to examination of goods, provisional duty procedure, and the like.

Deposit Accounts with the Commissioners for the Port of Calcutta.—In order to speed up delivery of general import goods from the United Kingdom, importers having Deposit Accounts with the Port Commissioners may now take delivery of their goods prior to their Rent Bills being debited. Importers are asked to ensure that they always have ample funds at their credit.

This is not a new procedure, but a reversion to an earlier one.

Payment of rent for goods stored in the Port Commissioners' Bonded or Fairlie Place Warehouses.
—In December a letter was received from the Port Commissioners in regard to rent for goods in their Bonded or Fairlie Place ware-

houses. A condition that such rent is payable monthly in advance is embodied in the agreement signed before goods are accepted for warehousing, but it has been found that in many cases this condition is not observed. All fresh agreements entered into on or after January 1st, 1942 will therefore contain a clause to the effect that, when rent is not paid in advance, interest at the rate of one pie in the rupee per month will be charged in addition to the ordinary rate of rent. The interest will be calculated on the amount to the nearest rupee, eight annas or less being dropped and over eight annas taken as one rupee.

Safety measures in the port of Calcutta: Testing of slings.—In the report for last year it was mentioned that, as the result of correspondence exchanged with the Master Stevedores Association, the Chamber had taken up with the Calcutta Port Commissioners the question of the acceptance by the Commissioners of certificates of fitness issued by recognised private firms in respect of slings of a capacity of less than two tons.

The Commissioners subsequently decided to amend the proposed procedure to bring it into line with the views expressed by the Chamber and took in hand the preparation of a bye-law providing (a) that in the case of new chain slings, which have not been tested in accordance with British Standard Specification No. 781-1938, testing should be done at a Chain Test House, complying with that specification and possessing the prescribed type of testing machine; and (b) that in the case of periodic testing of chain slings, the testing should be done by a "competent person" recognised by the Port Commissioners who, however, reserve the right to withhold recognition without assigning any reason. The "competent persons" so far recognised by the Commissioners are the Shalimar Works, Ltd., the Hooghly Docking and Engineering Co., Ltd., the Garden Reach Workshops, Ltd. and Messrs. Burn & Co.

Shipping Office at Calcutta.—Acting on a recommendation put forward by the Shipping Sub-Committee, the Chamber addressed the Commerce Department of the Government of India with regard to the slow progress made with the construction of new premises which will accommodate the Shipping Office at the south end of Strand Road. The urgency of building the new premises—the Chamber pointed out—was thrown into relief by the system introduced on an experimental basis of recruiting Indian seamen by muster at the Shipping Office, where they were selected and medically examined. As the existing premises were inadequate for the purpose and not equipped to cope with the numbers involved, the Chamber stressed the desirability, if the experiment is to

become the accepted practice, of providing more space and proper facilities as soon as possible.

Government stated in reply that every endeavour was being made to complete the construction of the new premises, and that, pending its completion, arrangements had been made to hire additional accommodation for the Shipping Office.

Indian Ports Act.—In July, Government amended Rule 6 of the Rules published in September 1933 under the Indian Ports Act, 1908, with reference to the rate of fees for the supply of fresh water to vessels in the Harbour of Vizagapatam. The amendment was brought to the notice of the Chamber's affiliated shipping interests. Further amendments in the First Schedule to the Indian Ports Act were published in the *Gazette of India* dated August 9th, 1941.

Pilotage fees at Rangoon.—In April the Chamber advised shipping interests of information received from the Burma Chamber of Commerce, to the effect that the Commissioners for the Port of Rangoon had reduced the rebate on pilotage fees at Rangoon from 20% to 15%, with effect from April 1st, 1941.

Despatch of shipping documents: Carriage in Ships' boxes.—In March, Government issued a communiqué revising the arrangements for the carrying of consignees' mails in ships' boxes. The communiqué was reproduced in circular No. 94-1941 for the information of members. Several points arising out of these arrangements were referred to the Chamber during the year and were disposed of satisfactorily.

Jetty Agreements: Liability for Dredging.—In reply to a reference from the Chamber, made at the instance of the Indian Jute Mills Association, the Government of Bengal stated that if dredging, further to that done on a navigable channel by the Port Authorities, were required to maintain sufficient depth of water alongside privately owned jetties, such dredging would have to be done at the expense of the owners concerned.

First Aid Marine Certificates.—Shipping companies and others interested were supplied by the Chamber in February with particulars of the procedure laid down by the Indian Council of the St. John's Ambulance Association for the instruction and examination of, and the issue of First Aid Certificates to, candidates from the Mercantile Marine.

POSTS & TELEGRAPHS.

Delays in the transmission of foreign telegrams.—

At the end of March the Chamber had occasion to bring to the notice of the Postmaster-General, Bengal and Assam Circle, complaints which had been received about the delay in the transmission of telegrams between India and Australia, and in particular Melbourne. According to the information supplied to the Chamber, full rate telegrams, which before September 1940 used to take two or three hours in transit, were taking anything up to twenty hours, and the Postmaster-General was asked to take all possible measures to improve the situation, which compared very unfavourably with the service given during the first year of the war.

The Postmaster-General replied that enquiries which he had made showed that there had been no unusual delay to full rate telegrams between Calcutta and Australia on the Indian lines, except on six isolated dates, chiefly during the last three months of 1940, when delays of an hour and a half had occurred owing to heavy pressure. He added that cases were not wanting where senders had not fully complied with the censorship regulations, with the result that the messages had been held up either at offices of origin or destination by the Censors.

In view of this reply the Committee sent copies of their correspondence with the Postmaster-General to the Senior Censor, Calcutta, with a request that he should take whatever action was open to him to ensure that there was no avoidable delay in the censorship of business telegrams to Australia.

In July, a member reported a case of serious delay in the transmission of telegrams from Burma. One telegram was received written on a Burma form, and had been posted to Calcutta. It had taken six days to come. Another telegram was delivered in Calcutta five days after it had been handed in at Rangoon. Enquiries made by the Chamber revealed that a breakdown had occurred in the line between Rangoon and Calcutta, and telegrams had been sent by air to the nearest point from which they could be telegraphed to their destination, in accordance with the usual procedure of the Posts and Telegraphs Department.

A member who had been experiencing great difficulty in elucidating a case of non-delivery of a telegram despatched to Cairo drew the Chamber's attention to the matter. The cable was despatched early in June, but had not been delivered by the end of July. Information as to whether it had left Calcutta was sought from the Postmaster-General in September, but had not been given

by the end of November. The Chamber wrote to the Postmaster-General, Bengal and Assam Circle, and in December the member was informed that the telegram in question had been transmitted to the foreign Telegraph Company at Bombay, and that further investigation was being made from there. The delay in giving this information was stated to be due to difficulty in tracing the telegram.

Delay in delivery of telegrams from the United Kingdom.—During the first half of July there were complaints from members that telegrams from the United Kingdom had been considerably delayed, and that their delivery in Calcutta had been very erratic. Addressed by the Chamber, the Postmaster-General investigated specific instances of delay, and informed the Chamber that the telegrams in question were received in Bombay and delivered in Calcutta on the same day. As the delays had not arisen in India, the Chamber took no further action.

Posts & Telegraphs Department: Errors in costing of telegrams and cables.—In February the Chamber Committee had occasion to address the Postmaster-General, Bengal and Assam Circle, complaining of the frequency with which, when telegrams and cables are sent through the Phonogram Department, or are handled in the ordinary way, to be charged against the sender's deposit account, it is subsequently necessary for the Telegraph Office to intimate a correction in the charge originally made and debited to the sender's account. Though it was appreciated that occasional miscalculations could not be avoided entirely, the numerous corrections necessary in individual accounts clearly demonstrated the need for closer supervision in the Booking Department of the Central Telegraph Office. In drawing the Postmaster-General's attention to the position, the Chamber pointed out that telegram charges must in many cases be recovered from the clients of the business houses responsible for the despatch of the telegrams and that it was difficult—sometimes impossible—for the latter, having once recovered from their clients, to re-approach them for a supplementary settlement due to the mistakes of the Posts & Telegraph Department.

In reply, the Chamber received a letter from the Postmaster-General, expressing sincere regret for the inconvenience caused by errors in costing of telegrams, and stating that steps had been taken which, it was hoped, would obviate similar mistakes in future.

Telegram Censorship Regulations in U. S. A.—In December, censorship regulations were imposed in the United States of America. Circulars No. 349-1941 and No. 350-1941

informed members of this and gave the available particulars of the regulations.

Mails to the U. K.: (a) *Posting of duplicates.*—During February, the Chamber again took up with the Department of Posts & Telegraphs the desirability of affording some information to the commercial public as to when it is safe to post duplicates of letters to the United Kingdom. The reply received from the Posts & Telegraphs Department was in terms which must be regarded as constituting a definite and final refusal to divulge such information and the Chamber accordingly took no further action in the matter.

(b) *Air Mails via the East: The Rangoon-Chunking-Hongkong-U. S. A.-Portugal-U. K. route.*—The Chamber addressed the Director-General of Posts & Telegraphs with regard to the above weekly all-up air mail route to the United Kingdom inaugurated in December 1940 and advertised as taking little over two weeks in transit from India to England. In drawing attention to cases in which this advertised transit time had been greatly exceeded—in one reported instance as long as six and a half weeks being taken—the Chamber pointed out that valuable as the service was for urgent mails, regular if necessarily restricted use of it could not be expected unless confidence could be restored in the service to the extent of an assurance that, with unavoidable exceptions, the advertised transit time or at least a specified transit time was ordinarily being maintained. The Director-General was asked whether the Department of Posts & Telegraphs was in a position to give such an assurance, if possible with particulars of the average time taken in transit since the inception of the service.

The Director-General informed the Chamber that he was not in a position to give this assurance, as the transit of mails depended upon various administrations on different parts of the route; but that the question of advising the public about the transit time as now taken was under consideration.

At the time when the sea-*cum*-air route *via* Durban was suspended for mails from India to the United Kingdom, the Chamber asked the Director-General whether it was possible to send mails for the United Kingdom by air to New York and thence by sea. It was pointed out that a service of this kind was understood to be available from Singapore, the transit time being about five weeks, and that the cost was less heavy than *via* the all-up air route.

The air mail service *via* Durban was restored at the end of June, and the Chamber Committee were informed, in reply to their letter to the Director-General, that the route suggested by them had previously been considered and was being considered again.

The Director-General stated, however, that the estimated transit time of five weeks was very low, that the actual time would be eight weeks or more, and that the difference in cost would not be considerable. He therefore did not consider it necessary to send air mails by the proposed route, while the Durban air-*cum*-surface route and the through air routes *via* Chunking and Auckland were available.

Since the entry of Japan into the War, the Pacific service has of course been suspended. In some measure, this has been counterbalanced by the Airgraph Service westwards to the United Kingdom, introduced from early February 1942.

Telephone communication with Barrackpore.

Complaints have again been received by the Chamber regarding the unsatisfactory condition of the Calcutta/Barrackpore telephone system. A year ago representatives of the Chamber met the Director-General of Posts and Telegraphs, and action was taken to improve the service. In view of the renewed complaints received during 1941, it would seem that this action has not been adequate or has not been maintained. The Chamber Committee circularised all members, requesting particulars of their recent experience with this telephone service. The replies showed that the service could only be classified as incompetent and inefficient, and that only in a few cases had any improvement been detected. There were renewed complaints of poor audibility, undue delay in obtaining connections, frequent interruptions, and frequently of no action of renewal after three minutes. Accordingly, the Chamber addressed the Postmaster-General with the request that special and immediate attention be given to the elimination of these complaints, and enquired as to what corrective action had already been taken, as promised in 1940, and what further steps were being taken to effect the now imperative improvements.

The Postmaster-General's reply to the Chamber's address was issued to members in circular No. 326-1941. Particulars were requested of actual cases exemplifying the complaint of lengthy delays in obtaining connections. One member forwarded a list of calls made showing the times of booking and maturing, which list was forwarded to the Department and is receiving attention. A further serious case of neglect and delay on the part of the Barrackpore Exchange has recently been referred to the Chamber and forwarded to the Postmaster-General with a request for an investigation and a full report.

In consequence of the continued unsatisfactory experience of members, the Chamber had once again addressed the Department

of Communications of the Government of India, pressing strongly that measures be taken to secure an immediate all-round improvement in this service.

Indian Posts & Telegraphs Department: Proposed introduction of the "message rate" system.—The Chamber was asked by the Associated Chambers of Commerce of India for its views on a suggestion by the Upper India Chamber of Commerce that the introduction by the Posts & Telegraphs Department of the "message rate" system should be opposed in its application to Cawnpore. The Chamber replied that Calcutta interests generally had no fault to find with the "message rate" system, which has been used by the Bengal Telephone Corporation Ltd. for many years, and that while the Chamber would not stand in the way of any action that might be decided upon by the Associated Chambers so far as Cawnpore was concerned, they were definitely of the opinion that the "message rate" system makes for greater efficiency and is more equitable to subscribers than the flat rate system.

Telephone Trunk Calls: Calcutta-Bombay.—Acting on a suggestion received from a member, the Chamber recommended to the Director-General of Posts and Telegraphs that, to facilitate the transaction of business by telephone between Calcutta and Bombay, and on other trunk services, the caller should be informed at the time when the call matured, and before he began his conversation, if the traffic on the line was such that no longer than three minutes, or six minutes if a second three minute period was asked for, could be allowed. This, it was pointed out, would enable the caller to arrange the conversation as to extract the maximum benefit from the time available, and obviate the inconvenience caused when a conversation was suddenly cut off at the end of three minutes without the option of an extension of time.

A reply was received to the effect that a subscriber is not cut off after three minutes' conversation unless a "clear the line" call is looked at either end of the circuit while the call is in progress. A six-minute call is allowed if asked for, even if the line is congested. It is therefore not considered necessary by Government that the caller be informed as to the state of traffic obtaining at the beginning of his conversation. The Chamber did not carry the correspondence further.

Calcutta Central Telegraph Office.—The Chamber's attention was drawn to a circular letter issued by the Chief Superintendent regarding the disturbances frequently caused by durvans and peons sent by commercial concerns to hand in telegrams at

the Central Telegraph Office. The Chamber Committee informed the Chief Superintendent that they cordially supported the move to improve conditions in this respect, but pointed out that arrangements in the Central Telegraph Office were themselves susceptible of much improvement, particularly at the rush hour in the late afternoon. The service—the Chamber stated—was reported to be very slow both in the matter of receiving telegrams and accepting the relative payments; there were no adequate arrangements for organising and controlling a queue when it had been formed; and annoyance was frequently and understandably caused to those in the queue by late comers who attempted to secure priority or hand their telegrams to friends more favourably placed among those waiting. The Chamber expressed the view that a lasting improvement could be achieved only by co-operation on both sides and requested that, from the point of view of the public, the Central Telegraph Office should endeavour to expedite the service at the counters, and to maintain discipline in the premises. It was suggested that the installation of short railings leading to the counters might assist in the attainment of these objects.

The Chamber was informed that all possible steps had been taken to expedite service at the counters, and further measures for making the service more efficient—e.g., by opening additional counters—were under consideration, as was also the Chamber's suggestion that short railings might be installed leading to the counters, with a view to the more adequate maintenance of order.

RAILWAYS.

Shortage of wagon supplies.—The position with regard to the supply of wagons has been constantly before the Chamber Committee during 1941. By the middle of the year it was apparent from correspondence received through the Associated Chambers, from members and otherwise, that there was an urgent need for some co-ordinating action on the part of the Government of India with respect to all forms of transport—railway, road and water. This question of co-ordination of transport was fully discussed at the meeting held in Calcutta in July between representatives of the Chamber and the Chief and Financial Commissioners of Railways. A result of this meeting was that circular No. 218-1941 was issued to members recommending that those who were in a position to do so should take advantage of the "slack" period, extending from that time until October/November, to move as much traffic as possible—a recommendation which applied particularly to consumers of coal, who were advised to lay in stocks of coal to their utmost capacity during the ensuing three months. In order to give

consumers further opportunity of building up stocks at the lower freight rates, the freight charges of 15% continued to hold good throughout November, the higher rates, i.e. 20%, coming into operation on the 1st December (and continuing until the 30th April 1942).

In September the President of the Chamber met delegates from the Indian Mining Association, who pointed out that, despite assurances derived from the July meeting with the Chief Commissioner of Railways, there were no signs of the "slack" season making itself evident; and that on the contrary the coal wagon supply position was a great deal worse. When the "peak" season arrived with the cold weather months, the position was likely to become critical, and would almost inevitably result in a definite shortage of coal for industrial establishments, many of whom were engaged in whole or in part on war production work. The deliveries of coal wagons to collieries for "public" supplies were entirely inadequate. The Association asked the Chamber to urge Government to act on the 1940 proposals of the Railway Board, namely that, in replacement of the existing Coal Wagon Supply Committee, there should be appointed a Coal Transportation Officer to be assisted by a Coal Transport Advisory Committee.

Early in October the Coal Wagon Supply Committee issued instructions that, in order to increase despatches of public coal, no wagons were to be supplied for the loading of loco coal and coal for public utility companies on Thursdays, Saturdays and Sundays. Circulars informing members of these instructions were issued by the Chamber, and referred also to the fact that the opportunity was being taken of the presence in Calcutta of the Transportation Member of the Railway Board to make known the seriousness of the situation.

In the same month, the Chamber wrote to the Railway Board a letter, reproduced in circular No. 292-1941, summarising the whole position, pointing out *inter alia* the inefficiency under war conditions of the system under which the Coal Wagon Supply Committee worked, and strongly recommending: (a) the appointment of a Coal Transportation Officer, who should be a person commanding the confidence of the public and already fully acquainted with the requirements both of producers and consumers; and (b) the setting up of a Coal Transport Advisory Committee, with powers laid down in a note which was attached to the letter and also reproduced in the circular. A copy of the letter was forwarded to the Associated Chambers and circulated to constituent Chambers, from which source strong support was forthcoming.

In answer to a request from the Department of Supply, Calcutta, the Chamber, with the assistance of the industrial asso-

ciations, compiled and furnished the Department with a list of industrial concerns the maintenance of whose coal supplies was essential in the national interest. This list was forwarded by the Supply Department and the Chief Mining Engineer to the Railway Board, Calcutta, and from the latter there are now to be obtained forms of application for a concession which was decided upon by the Central Government, and of which members were informed in circular No. 310-1941 dated 27th October, so that vital industries engaged on war effort, whose coal stocks fall below 20 days' consumption, will be given temporary priority as "Government requirement", to maintain their stocks at 20 days' consumption. The other main point stressed in the Chamber's representations to Government, namely the appointment of a Coal Transportation Officer with an Advisory Committee, is under official consideration. The Chamber is still in touch with Government on this and other vital questions concerned with the problem of transport under war conditions.

Restriction of freight bookings on the Indian Railways.—In March the Chamber addressed the G. I. P. Railway regarding the suspension, with effect from the 18th and 23rd February respectively, of freight bookings from Calcutta (a) to stations west of Nagpur via the B. N. R. system and (b) to Bombay and stations between there and Jabalpur via the E. I. R. Restricted bookings, it was understood, were accepted as from the 5th March. The Chamber understood that these restrictions were due to conditions obtaining on the G. I. P. Railway. As they were imposing a serious handicap on distributors, particularly distributors of foodstuffs and proprietary articles whose organisation depended on a steady flow from their factories to their dealers and consumers, the Chamber requested some indication of the reasons for and the probable duration of the restrictions to enable distributors if necessary to improvise alternative methods of distribution or to rearrange routing instructions.

In their reply the G. I. P. Railway explained that the restrictions were necessary to facilitate the clearing of local traffic and that they would be removed as soon as the position improved.

B. N. Railway: Loading of consignments in pain-lashed open wagons.—The additional volume of traffic with which the railways have been called upon to deal under war conditions has made it desirable that the use of open wagons be extended. The Bengal Nagpur Railways has enquired whether traders in general merchandise would be agreeable to loading certain commodities in pain-lashed open wagons, provided the Railway does not demand execution of Risk Note C. Replies received from members in response to Circular No. 322-1941 on the subject have

been forwarded to the Superintendent-General, B. N. Railway. The most general objection raised to the proposal was the danger of increased pilferage, but on the whole there has been a fairly good response to the proposal with, of course, reservations in the case of perishable or easily damaged commodities.

Loading and booking of piecegoods in wagon loads during monsoon.—A letter was received in May from the East Indian Railway informing the Chamber that, during the monsoon period, despatchers of piecegoods in wagon loads would be allowed to provide at their own cost and risk, but free of freight charges, station masters with up to 10 manmids in weight for each wagon. Bales could be placed on the sleepers in order to raise them clear of possible damage by rain water which might leak in through the door hinges or other crevices on to the floor.

The letter was circulated for the information of the Imported Cloth and Yarns Sub-Committee and the Indigenous Cloth and Yarns Sub-Committee, of the Calcutta Import Trade Association, and of dealers in Cloth Piecegoods.

Upcountry surveys: Claims on consignments conveyed by railways: Certificates of damages and shortages.—The Associated Chambers drew the attention of the Indian Railway Conference Association to the fact that there was reason to believe that misunderstandings still existed among local station masters with regard to the "certificate of survey of damages" form issued in July 1930 by the Railway Conference Association to all its members. At the request of the Associated Chambers, the Indian Railway Conference Association asked railways to bring the form again to the notice of station masters, with full instructions for its use.

Informal Quarterly Meetings between the Railway Administrations in Calcutta and representatives of Calcutta Commercial Community.—The usual quarterly meetings between the Railway Administrations in Calcutta and representatives of the several Chambers of Commerce have taken place during the year. At the instance of members, the Chamber has introduced a number of subjects for discussion at these meetings, which have continued to serve the useful purpose of permitting an exchange of views on questions which it is frequently a matter of difficulty to dispose of finally by correspondence. Members are invited to make use of the facilities which are available in this way. It should be remembered, however, that no subject will be placed on the Agenda of the quarterly meetings unless it has previously been represented to the Railway Administration concerned and the Administration given an opportunity of considering it.

Revision of Railway Time-tables: (1) East Indian Railway.—The Chamber issued a circular in May asking for suggestions for the revision of the E. I. R. time-tables from October 1st, 1941. Very few replies were received, and in view of this and of the fact that the Railway was making every endeavour to accelerate the timings of the Bombay and Punjab mails, the Committee did not again take up the question.

In June at the request of several members, the Chamber, through the Railways Sub-Committee, represented to the Agent and General Manager of the E. I. R. the late arrival in Calcutta of certain of the local trains by which many commercial employees travel to work. The General Manager explained that the spell of bad time-keeping by suburban trains to Howrah had been due to several of the long distance trains running out of course and to other contributory causes. The Railway administration had already taken action in the matter and hoped an improvement would result.

In December the Chamber issued a circular calling for suggestions from members with regard to the alterations in the train services from April 1st, 1942.

(2) *Eastern Bengal Railway.*—Following the practice of the East Indian Railway, the Eastern Bengal Railway Administration asked for suggestions from the Chamber as to improvements which might be adopted as part of the half-yearly revision of time-tables. Proposals put forward by members were passed on to the Traffic Manager for consideration. They were concerned mainly with the re-arrangement and timings of local trains.

FINANCE.

Cancellation of share transfer stamps.—It will be recalled that last year the Chamber considered the question of the measures to be taken to prevent share transfer stamps being stolen, washed and re-sold through vendors at a discount as happened on several occasions during 1939. Various expedients were examined—for instance, the embossing, franking or perforation of the stamps by means of punching machines. Cancellation by punching, it was then objected, might result in the obliteration of important sections of the document which is often completely covered by stamps on the reverse. In these circumstances, the Chamber came to the conclusion that it must remain with the person entrusted with the cancellation of the stamps under section 12 of the Stamp Act to make it as effective as possible. It was suggested to the Bengal Board of Revenue, however, that as a possible expedient, share transfer stamps might be made of slightly more absorbent paper and that indelible inks, such as recording inks which per-

meate the paper sufficiently to prevent erasure, could then be used with greater safety for the purpose of cancelling the stamps.

From further enquiries which were made by the Chamber, it appeared that increasing use was being made of the punching and perforation method of cancellation and that, with due care, even when the reverse of the document is covered with stamps, it is ordinarily possible to cancel them without undue obliteration of the material portions of the document. In these circumstances, and as it appeared that there were difficulties in the way of the adoption of the Chamber's previous suggestion that more absorbent paper should be used in manufacturing the stamps, the Board of Revenue, Bengal, was informed that the Chamber would not object to the introduction in Bengal of a rule on the lines of Rule 16 of the Bombay Stamp Rules, viz :—

Mode of cancelling "Share Transfer" stamps at the time of registration of the deed of transfer.—"Share Transfer" stamps affixed to deeds of transfer of shares, shall, before effect is given to the transfer by the joint stock company concerned, be cancelled by the company by means of a punch which can perforate either the word "Cancelled" (or an abbreviation thereof, namely, "cancel." or "Cancelled") or the initials of the company, even though the stamps were previously cancelled in accordance with section 12 of the Indian Stamp Act. In case a company fails so to cancel the share-transfer stamps as provided by this rule, the company shall be liable to the penalty prescribed by section 63 of the Indian Stamp Act.

Provided that for the purpose of cancelling "Share Transfer" stamps, the Provincial Government may, on being satisfied by a certificate from the Superintendent of Stamps, permit any joint stock company to adopt any other method in lieu of perforation by means of a punch.

The Chamber pointed out to the Board of Revenue that the punching of a substantial hole in the stamp is a more effective method—inasmuch as the cancellation is more easily discernible—than the pin-point perforation of the word "cancelled" or an abbreviation thereof or the initials of the company. It was suggested therefore, that the proposed Bengal rule should allow of either method or a combination of both.

The Board subsequently decided to adopt a rule in Bengal similar to the Bombay Rule, and submitted the following draft with a request for the Chamber's comments :—

Mode of cancelling "Share Transfer" stamps at the time of registration of the deed of transfer.—"Share Transfer" stamps affixed to deeds of transfer of shares, shall, before effect is given to the transfer by the joint stock company concerned, be cancelled by the company by means of a punch which can perforate either the word "Cancelled" (or an abbreviation thereof, namely, "cancel." or "Cancelled") or the initials of the company, even though the stamps were previously cancelled in accordance with section 12 of the Indian Stamp Act. In case of a company fails so to cancel the share-transfer stamps as provided by this rule, the company shall be liable to the penalty prescribed by section 63 of the Indian Stamp Act.

Provided that for the purpose of cancelling "Share Transfer" stamps, the Provincial Government may, on being satisfied by a certificate from the Collector or Superintendent of Stamps, permit any joint stock company to adopt any other method in lieu of perforation by means of a punch.

The Board of Revenue were informed that the Chamber took no exception to the introduction of this Rule, but recommended for consideration that after the words "or the initials of the Company" there should be inserted the words "in sufficient prominence to render the stamps permanently unfit for re-utilisation", because experience had shown that some forms of pin-point perforation can be so minute as to be useless for cancellation purposes. This acceptance of the proposed new Rule, it was pointed out, was subject to the stipulation that the proviso which permitted of alternative or additional forms of cancellation would be administered with due regard to the requirements of individual cases and individual practice. This stipulation was necessary for two reasons—firstly, because it was expected that difficulty would in the initial stages be experienced under present circumstances in obtaining the necessary perforating dies; and secondly, because it would be unreasonable to rule out any practicable method of cancellation which is more effective than that laid down in the rule, for example the punching of a substantial hole in the stamp by means of a circular punch.

The new rule came into operation in July. Quoted for members in circular No. 258-1941, the rule reads :—

Mode of cancelling "Share Transfer" stamps at the time of registration of the deed of transfer.—"Share Transfer" stamps affixed to deeds of transfer of shares, shall, before effect is given to the transfer by the joint stock company concerned, be cancelled by the company by means of a punch which can perforate either the word "Cancelled" (or an abbreviation thereof, namely, "cancel." or "Cancelled") or the initials of the company, in sufficient prominence to render the stamps permanently unfit for re-utilisation even though the stamps were previously cancelled in accordance with section 12 of the Indian Stamp Act, 1899. In case a company fails so to cancel the share transfer stamps as provided by this rule the company shall be liable to the penalty prescribed by section 63 of the Indian Stamp Act, 1899.

Provided that for the purpose of cancelling "Share Transfer" stamps, the Provincial Government may, on being satisfied by a certificate from the Collector or the Superintendent of Stamps, permit any joint stock company to adopt any other method in lieu of perforation by means of a punch.

Commended for adoption in the Chamber's circular was the additional suggestion that transfer stamps should be fixed whenever possible along the borders of deeds, where simple and speedy perforation is possible without mutilation of important details in the deeds themselves.

Payment of bills through collecting stroars.—In 1934 the Chamber suggested, after inviting the views of members on the subject, that the system of paying and collecting bills through collecting stroars should be discontinued, wherever practicable, and that members should agree in future to send all payments to their creditors either by peon or post, and notify their debtors that they would no longer collect payments.

This matter was raised again by a member of the Chamber, who pointed out that although collections by sircars had been materially reduced, the 1934 recommendations seemed to have been lost sight of, owing to the objections raised principally by Government bodies, and suggested that, in the interests of economy, the present appeared to be a suitable time to revive them. As a preliminary step, the Chamber Committee asked—in circular No. 190-1941 dated 9th July—for a further expression of the present views of members on the subject, and in particular for details of the experience of those who, in consequence of the 1934 recommendations, had discontinued or attempted to discontinue the collecting sircar system in favour of payment by sending the amount due to their creditors by post or peon.

Circular No. 260 of the 29th August 1941 contained a resumé of opinions expressed, and revealed that out of fifty-six replies received, only twelve—representing, however, very substantial interests—were in favour of continuing the system. The reasons advanced in support of continuance were given in the circular for a further expression of members' opinion. The circular also invited members' views on a suggestion that the reverse side of cheques issued in payment of accounts should be so printed that the endorsements could be accepted as receipts for the payments. This practice was being used by several concerns. The Chamber also referred to the practice, now less prevalent than formerly, of sending receipted bills before receiving payment, and raised the question of what reasons there were for its continuance.

Replies received to this circular were carefully considered by the Committee, with the help of the Finance Sub-Committee and legal advisers. The final position in respect of the whole question was summarised in circular No. 12-1942. The great majority of firms are willing to co-operate in the discharging of debts by post or peon, and for those who find the sircar system necessary, it has been suggested that, when dealing with firms who send payments to creditors, they might adopt this method in reciprocation. With regard to the proposal that the reverse side of cheques be used as receipts, this was not at the time generally supported. Separate receipts are preferable and are not, it would appear, difficult to obtain. The system of sending receipted bills is regarded with general disfavour and is only used when insisted upon by Government and Railway Departments. In any case, legal opinion holds that no valid receipt can be obtained in respect of future payments: a creditor cannot lawfully be asked to acknowledge receipt of payment before such payment has been made.

The feeling of the Chamber Committee, expressed in this circular, is that the matter must now be left to the decision of individual members.

Silver Coinage: (a) *Queen Victoria silver coins.*—The report for 1940 contained a reference to the grounds on which the Chamber Committee had intimated their inability to support a suggestion made to the Associated Chambers of Commerce of India that the Association should protest to the Government of India against the arrangements announced last year for the recall of Queen Victoria silver coins.

A further circular received from the Associated Chambers in April announced the decision of the Association, in the light of the replies received from the individual Chambers, to allow the matter to drop.

(b) *The debased coinage.*—In March, the Chamber Committee, assisted by their Finance Sub-Committee, had under consideration a suggestion made to the Associated Chambers of Commerce of India that the Government of India should be invited to issue an assurance that the reduction from 11/12ths to 1/2 fine silver in the Indian Rupee is only a temporary war measure and that rupees of the former accepted standard (with other silver coins of proportionate fineness) will again be brought into, and the debased coins withdrawn from, circulation when hostilities cease or as soon thereafter as possible. The Chamber expressed itself as opposed to the proposal. The principal reasons for the reduction in the standard fineness of silver coins provided for in the Indian Coinage (Amendment) Ordinance, 1940, were (i) increasing demand for silver coins consequent on increased trade activities; (ii) large absorption recently of silver coins by hoarders; and (iii) the fact that the one rupee notes recently introduced are not entirely suitable for the rural areas. As the Chamber pointed out to the Associated Chambers, the minting on the old standard of 11/12ths fineness of the large numbers of new coins necessary to meet the present abnormal but probably temporary demand would necessarily be a very costly business to the Government of India as it was during the War of 1914-18. Moreover, though the silver content of the coinage is necessarily related to its purchasing power, even the old rupee of 11/12ths fineness was a token coin to the extent that its value on the basis of the current price of silver is only about 8½ pence. The view expressed by the Chamber was that, even if regarded solely as a means of circumventing the activities of hoarders and as a protection to Government and to the taxpayer generally against the consequences of hoarding, the reduction in the silver fineness was justified. The Associated Chamber time to ask the Government of India to bind themselves to an assurance that the former standard of 11/12ths fineness would be restored at some indeterminate stage when exchange and economic considerations generally may be very different from those of pre-war and present circumstances.

INDUSTRIAL.

The Factories Act, 1894: Proposed imposition of a fee for the registration of factories.—In consultation with the Industrial Affairs Sub-Committee, representing the major industries concerned, the Chamber had under consideration a proposal put forward by the Government of Bengal that since the Factory Inspection Department must be augmented to deal with the additional duties imposed on it by the revised Factories Act and also by the Payment of Wages Act, the Employment of Children Act and the Bengal Maternity Benefits Act, the Inspection Department should be made self-supporting through the imposition of annual registration fees payable by factory owners on a scale rising from Rs. 15 in respect of a factory employing 10 to 19 operatives to Rs. 1,000 in the case of a factory employing more than 3,000 operatives.

The Chamber replied to the Government of Bengal expressing strong opposition to the proposal partly on the grounds of its doubtful legality; partly because of the undesirable control which the right to grant or refuse a registration certificate would place in the hands of Government over the industrial development of the province; but mainly on the grounds of opposition to the principle involved, namely the imposition on one section of the community of a financial burden in respect of administrative costs which are incurred for the benefit of the community in general. In this latter connection, the Chamber contended as follows the view of Government that the Factory Inspection Department is maintained "for the welfare of commercial concerns" and that it is therefore inequitable to ask the general body of taxpayers to meet the cost:—

The development of the factory system on sound lines is of major importance to the community at large and to the State; for in ensuring this, so also does the State make certain of an important contribution to the material wealth and prosperity of the community. For this purpose, and primarily to prevent abuses of the system and exploitation of those members of the public who seek employment in factories, certain rigorous laws have been set down imposing duties and obligations on employers which are clear and definite in their terms. Owners of factories must therefore in this, and in all other legislative measures designed for their benefit, of the labour and the community generally, place in control of their establishments a staff skilled and expert in ensuring their fulfilment; and this responsibility and all other direct responsibilities in legislative measures which carry with them financial obligations are willingly shouldered by the employer. Additional to these, Government now seek to impose the further liability of the cost of the administrative staff whose duties are primarily those of guardians independently commenting and reporting to the State on the measures which the employers themselves have taken to fulfil their obligations and seeing that the protection, which these Acts are designed to afford the general body of workers, is not abused. From this inspection the employers derive no direct benefit; all the direct benefit there is goes directly to the labour and the community generally and therefore the Chamber submits that the administration charges are rightly and properly borne by the general funds of the State.

The Chamber has also considered whether there is any analogy to be drawn between the fees already payable for inspection purposes under other industrial legislation e.g. the Boiler Act, and those which the Government of Bengal propose to levy for inspections under the Factories Act. They can find none; for, to take the case of boiler inspections, trained experts visit the establishments and give their views and advice on the boiler or boilers and it is for this service, from which the owner obtains direct and tangible private advantage, that he pays. That is not so with the Factory Inspection Department. What is required of the employer under legislation within that Department's supervision is clearly set down and it is his particular duty to see that he has a staff which will be able to understand and carry out what is required. Technical ability and experience are not required of the factory inspector who acts, as it were, as a guardian of the labour's rights in matters which are already the subject of clear instructions in the legislation and on whose services the employer cannot call or otherwise derive any direct private advantage in fulfilling what duties are imposed on him by legislation. The training and experience of the factory inspector are doubtless of great value to Government as a source of skilled and practical advice on the enforcement of the law and its progressive amendment for the benefit of the labour. But these essential functions on behalf of the State cannot, the Chamber considers, legitimately be charged to one section of the community; they must be borne by the general funds to which factory owners also contribute. The Chamber and the Industrial Associations connected with it cannot in these circumstances accept the Government of Bengal's proposals and must strongly oppose them.

The Bengal Factories Rules, 1941: Reporting of accidents.—After consulting the industrial interests connected with the Chamber, the Committee acted on a suggestion made to them by the Calcutta Insurance Association that representations should be made to the Government of Bengal with regard to the provisions of Chapter VII of the Bengal Factories Rules, 1941, in particular Rules 50, 51, 52(2) and 54. These Rules provide, *inter alia*, that "serious" accidents (Rule 50), "minor" accidents (Rule 51), "minor" accidents which subsequently turn out to be "serious" (Rule 52) and any explosion, fire, collapse of buildings or serious accident to machinery which might have caused or might cause injury to persons (Rule 54) shall be reported by the manager of the factory to the Commissioner for Workmen's Compensation, in addition to the report which must be forwarded to the Factory Inspector, District Magistrate (or Sub-Divisional Officer) and, in the case of fatal accidents only, to the Police.

In addressing the Government of Bengal, the Chamber pointed out that under the Bengal Factories Rules of 1935, it was not necessary to make these reports to the Commissioner for Workmen's Compensation. Under the Workmen's Compensation Act itself, the latter had—and still has—to be notified only of fatal accidents, for the reason that it is only in respect of fatal accidents that the Commissioner has authority to initiate enquiries with regard to the payment of compensation. He has no inherent powers under the Act in respect of payment or non-payment of compensation for non-fatal accidents whether "serious" or "minor" or resulting from explosion, fire, collapse of buildings or other serious accident. The Chamber accordingly urged that the submission to the Commissioner of reports in respect of such occurrences is there-

fore unnecessary and merely constitutes an additional burden on employers, who are already required to attend to a multiplicity of returns. Government was accordingly pressed to amend the 1940 Rules to provide that reports need be submitted by the factory manager to the Commissioner of Workmen's Compensation only when they result in death as required by the Workmen's Compensation Act and under the Bengal Factories Rules of 1935.

No reply has been received from Government.

The Factories Act and Rules: Treatment of Sundays as Dies Non.—In February, the Commissioners for the Port of Calcutta, and the East India, Bengal Nagpur, and Eastern Bengal (now the Assam Bengal) Railways issued a joint notification withdrawing, with effect from the 1st March 1941, the privilege of treating Sundays as *dies non* for the purpose of demurrage charges payable on wagons unloaded at certain stations enumerated in the notification. This was designed to secure the early release of wagons which are in heavy demand owing to the circumstances created by the war—gate to gate to certain difficulties in the case of wagons loaded with jute for press-houses. Under the then existing provisions of the Factories Act and Rules, press-houses, which are classified as non-seasonal factories, were precluded from unloading on Sundays. In their case, therefore, the effect of the notification was to increase the demurrage charges without assisting in the quicker turn-around of wagons. As a temporary step, pending further investigations, the notification was not applied to wagons loaded with jute for press-houses. But by notifications dated the 9th and 12th March, the Government of Bengal cancelled this exemption, and the railways subsequently announced that with effect from the 20th of July 1941 press-houses would be subject to the decision regarding demurrage on wagons.

As members were made aware by circular No. 20, 1941 dated 9th July, the Chamber had been considering in this connection how industry generally was affected by the provisions of the Factories Act in relation to Sunday work. The Committee regarded the early release of wagons as essential in the interests of the country's war effort, and they agreed that no attempt should be made to amend the railways' notification rescinded. They recognised, however, that if this were done, employers were bound to experience certain difficulties. In this connection, the Chamber, in response of this notification, and wrote to the Chief Industries Commissioner suggesting that rule 7 of the Bengal Factories (Exemption) Rules might be extended in its reference to receiving and despatching workers by the grant of exemption from sections 34 and 36 of

the Act, which relate respectively to weekly hours and weekly holidays, on condition that none of these workers would be employed :

- (a) for a greater number of hours on the average over 4 weeks than 54 per week; and
- (b) for a longer period than 10 successive days without a day's holiday.

The points made in the Chamber's letter were in August discussed with the Chief Inspector of Factories, and it was agreed that the simplest method would be a notification by the Governor in Council under Section 8 of the Factories Act—that is, the power of exemption to meet a public emergency—whereby for the duration of the war factories would be exempted from giving the notice under section 35(b) in respect of all adult male workers on loading or unloading of waggons. The Chief Inspector referred to the Governor and the Chief Inspector of Factories for orders to work on Sunday before the war commences, which in view of the greater uncertainty regarding arrivals was the stumbling block to that intensification in the use of waggons desired by the railways. If this impediment were removed, so that if waggons were there on Sunday work could take place without advising the Chief Inspector, there would be no need for amendment of the existing rule as suggested by the Chamber in July. The Chamber was still obliged to grant a holiday to the men on the three days immediately preceding the Sunday if work took place then. The Chief Inspector of Factories was requested by the Chamber to lay this proposal before Government for approval.

On the understanding that Government's withdrawal of the exemptions from the requirements of Chapter IV of the Factories Act, granted to jute presses by notification in 1935 and 1936, was connected with the desire to remove all impediments to the quick turn-round of wagons, the Calcutta Hydraulic Press Association also addressed the Chief Inspector of Factories, 1940 Government, concerned at the degree of congestion caused by raw jute consignments in the E. B. Road between Cossipore and Chitpore, had asked representatives of the Association to meet a Government representative to discuss the possibility of relieving this congestion by relaxing the exemptions under the Factories Act in their application to the jute presses to permit work on Sundays. The Joint Special Officer (Jute) had also met representatives of the Association and the Jute Balers Association to discuss the matter. The Associations had objected to the suggestion of tackling the congestion problem, which they felt would more likely be settled if the Railways took action by refusing to allow the Cossipore railway terminus to be used as a bazar.

for the sale of raw jute. The Chamber had supported their objection to Sunday work and their suggestion with regard to Railway action. The Special Officer (Jute) then had undertaken to recommend to Government that no action should be taken to withdraw the exemption enjoyed by the press interests, and the subject was not pursued further.

Drawing Government's attention to these discussions, the Association expressed willingness to accept the position created by the withdrawal of exemptions, if assured that Government had satisfied themselves (a) that the use by the Railway of Cossipore as a market for loose jute did not impede the intensified use of wagons, and (b) that Sunday working in press houses would further help in that intensification.

Government's reply to the representations of the Association and to the Chamber's suggestion was contained in notification No. 2901-Com. published in the *Calcutta Gazette* of the 21st August which reproduced for the purposes of the war the same conditions in work as previously applied, except that all presses, not seasonal presses as was the case before, may employ workers on Sunday if engaged solely on the importing of raw jute.

Labour Legislation: Factories (Amendment) Bill, 1941.—The Chamber received a copy of the draft Bill to amend the Factories Act, 1934, published in the *Gazette of India* dated 9th August. The Committee's views on the amendments were requested by the European Group.

Under the present Act the definition of a factory covers concerns employing twenty or more men, but Provincial Governments have the option to apply the terms to concerns employing ten men or more. This option, however, can only be applied to specific concerns, and it is possible that one concern may be notified while a similar concern may escape. Also, a concern which has ceased to employ the minimum number of ten men over a period of a year passes beyond the scope of the Act and may easily escape notification if it subsequently re-employs ten or more men. The amendments remedy these defects in enjoining that Provincial Governments may apply the Act to specified *classes* of establishments instead of specified establishments.

The Committee informed the European Group that they approved of the provisions of the Amendment Bill.

Workmen's Compensation Act, 1923: Deductions from compensation payable to dependants.—A recent judgment of the High Court, Calcutta, has re-opened the question of deductions from compensation payable to dependants under the

Workmen's Compensation Act, 1923. The ruling of the Court was that an employer is not authorised to deduct from the compensation due to the dependants of a workman who dies as a result of an accident any amount paid to the workman in respect of that accident prior to his death.

In 1935, following upon a similar ruling made by another High Court at that time, the Chamber requested Government suitably to amend the wording of the Act, since the ruling was not in conformity with the original intention of the Act. Government were then of the opinion that such a ruling would not have been given had the Court concerned referred to Section 2(b)(ii) of the Act. The attention of the Calcutta High Court in this recent case was drawn to this section, but the judgment was not affected thereby. The Chamber has therefore again suggested that it is essential that early steps be taken to provide for such deductions to be made as were originally intended by the Act.

The Chamber has been given to understand that Commissioners throughout India have allowed deductions to be made of the compensation paid to a workman for temporary disablement from the amount due for permanent partial or permanent total disablement, and also from the sum due to the dependants in respect of his death, a practice which indicates that they have interpreted the Act in a different manner from that of the Calcutta High Court. A suitable amendment of the law would therefore merely mean that the practice hitherto adopted since the introduction of the Act would be codified.

The Chamber considers that the effect of the recent judgment will be that employers as a whole will be called upon to pay larger sums as compensation, quite apart from the possible additional cost in the event of the High Court decision being regarded as having a retrospective effect. This latter event would necessitate the re-opening of a large number of claims already settled, and it is not considered that industry should be called upon to meet this added financial burden.

This matter was the subject of a resolution moved on behalf of the Chamber at the recent Annual Meeting of the Associated Chambers.

Workmen's Compensation Act: Liability of Employers for War Injury.—By means of correspondence and personal contact, the Chamber brought strong pressure to bear on the Government of India to undertake legislation to relieve employers of any liability attaching to them under the Workmen's

Compensation Act or at common law in respect of injury sustained by their employees as the result of enemy action or acts done in repelling an enemy; and, if possible, to provide for the payment of compensation by the State as under the U. K. Personal Injuries (Emergency Provisions) Act, 1939.

In June, insurance interests decided to exclude from Workmen's Compensation policies, as from August 1st, 1941, any indemnity in respect of liability for "War" injury, and the Chamber issued a circular giving members a note of the position with regard to correspondence with the Central Government in the matter.

The War Injuries Ordinance, 1941 was published in July, and came into force at once. The Ordinance empowered the Central Government to make schemes for relief "in respect of war injuries and war service injuries", and provided that in respect of such injury no compensation or damages "shall be payable as apart from the provisions of this sub-section would be payable under the Workmen's Compensation Act, 1923; or would, whether by virtue of any enactment or by virtue of any contract or at common law be payable.....on the ground that the injury in question was attributable to some negligence, nuisance or breach of duty for which the person by whom the compensation or damages would be payable is responsible".

The War Injuries Scheme, promulgated under the Ordinance since the close of the year under review, has been issued to members of the Chamber who are aware from subsequent circulars of the steps taken by the Chamber to clarify certain points which have arisen in connection with it, notably the conditions to be satisfied before relief on the higher scale is obtainable and the question of any residual liability attaching to employers under the Workmen's Compensation Act.

The Workmen's Compensation (Bengal Amendment) Bill, 1941: Medical Referees.—In the Chamber's reports for 1939 and 1940, reference was made to the desirability of amending the Workmen's Compensation Act of 1923 to provide for the appointment of official medical referees. As a result of the representations made to them, the Government of Bengal have introduced a Bill to amend the Act in this respect in its application to Bengal. "The object of this Bill", the Statement of Objects and Reasons explains, "is to amend the Workmen's Compensation Act, 1923 (VIII of 1923).....to provide for the appointment "of official medical referees to whom any medical questions in dispute between employers and workmen may be referred by the "Commissioner for Workmen's Compensation for a report and "whose report shall be binding on both parties. This measure is "intended to do away with the usual practice of calling in private

"medical practitioners by both employers and workmen to give "verbal evidence on the points under dispute and the necessity of "engaging medical assessors by the Commissioner for Workmen's "Compensation. Not only is it expected that this measure will "considerably decrease the expenditure on both sides but also "shorten considerably workmen's compensation proceedings".

In March, the Bill was referred for opinion to the Industrial Associations connected with the Chamber, by whom—and by the Industrial Affairs Sub-Committee—it was approved.

The Chamber later received from the Calcutta Insurance Association a copy of certain comments which the Calcutta Claims Bureau made on clause 4 of the Bill. This clause proposes to introduce into the Act a new section 24(A), sub-section (1) of which will provide that in the event of medical disputes arising between the parties ".....the question shall, in default of agreement, on the joint application of both parties in the prescribed "manner.....be referred in the prescribed manner by the "Commissioner to a medical referee to be appointed by him from "among the practitioners included in the list mentioned in section "24(b)", and the Calcutta Claims Bureau pointed out that no provision is made for cases in which, where a dispute exists on a medical point, one of the parties declines to join with the other in applying for the appointment of a medical referee.

The Chamber Committee regarded this as an important matter, and strongly recommended to the Government of Bengal that provision should be made in the Bill to give the Commissioner authority, in such circumstances, to appoint a medical referee to settle the dispute on application from only one of the parties; for if no such provision is made, it seems that this recommendation, the could easily be defeated. In making this recommendation, the Committee took the opportunity of emphasising another point raised by the Claims Bureau, namely, the importance of setting a high standard of medical qualification in deciding upon the practitioners to be admitted to the list provided for in the proposed new section 24(b) of the Act.

The Bill as amended in Select Committee and with one amendment made by the House, has been passed by the Bengal Legislative Council and will in due course come up for consideration before the Assembly.

Weekly Holidays Bill.—Reference was made in the 1940 Report to the Weekly Holidays Bill, and to points which the Chamber had raised in connection with it.

The Bill is similar to the Bengal Shops and Establishments Act except in certain details, and will when passed come into force in a province only if the Provincial Government so directs by notification. It was published in the *Gazette of India* dated 11th October, and will come up for consideration during the current cold session of the Central Assembly in Delhi.

Holidays with pay.—Several members asked the Chamber what attitude should be adopted towards the questionnaire on the subject of holidays with pay which was addressed to industrial interests by the Chief Inspector of Factories. The Chamber recommended in circular No. 232-1941 that the particulars asked for should be supplied as far as possible, since the questionnaire was intended to elicit information as a guide to the Government of India in considering the question of legislation for the grant of holidays with pay to factory workers. This subject was discussed at the last conference of Provisional Labour Ministers in January 1941, and consideration is being given to the question of legislating for annual holidays with pay up to a maximum of six days in the year after every year of continuous service.

Industrial Standardisation.—In May the Chamber received from the Government of India a copy of a memorandum which the Bombay Government placed before the last Industries Conference, held in December 1940, on the subject of industrial standardisation. This memorandum quoted a resolution adopted by the Imperial Conference (1930) in the following terms:—

The Imperial Conference, recognising the advantages of standardisation in its widest sense both to producers and to consumers, and appreciating that where it is practicable to adopt standards common to the Empire these advantages are augmented and great benefit results in trade within the several Governments generally, recommends to the favourable consideration of the several Governments of the Empire that they should take steps to promote the further development of standardisation, should arrange for the exchange of information with the other parts of the Empire, and, when common standards are possible and mutually advantageous, should co-operate with the other parts of the Empire in regard thereto.

The Imperial Conference at Ottawa in 1932 reiterated the need for the co-ordination of standardisation under a central body in each country, and recommended that the following principles, as far as practicable, be observed:—

- (a) that the specifications should be in accordance with the needs of industry and fulfil a generally recognised want;
- (b) that the community interest of producer and consumer should be maintained throughout;
- (c) that the specifications should be arrived at by general consent;

- (d) that periodical review and revision should be undertaken to prevent crystallisation and keep the specifications abreast of progress.

The memorandum pointed out that whereas in England there is the British Standards Institution which issues the British Standard Specifications, there is no corresponding organisation in India, and accordingly urged the Government of India to set up a Standardisation Institution in India as soon as possible.

The Commerce Department of the Government of India stated that the Government Departments concerned were alive to the desirability and advantages of industrial standardisation, which, they pointed out, be achieved only in close consultation with industry; and asked the Chamber for its views on the subject, and suggestions as to how standardisation could be brought about. The Chamber referred the matter to the various Industrial Associations affiliated to it, and forwarded their considered reviews to Government.

Royal Commission on Labour in India.—Notification was received by the Chamber that, in view of the number of years that have elapsed since the Royal Commission on Labour in India reported, the Government of India had decided to discontinue the preparation and issue of the Annual Report showing the action taken on the recommendations of the Commission. The material for the preparation of the Annual Report hitherto furnished to the Government of India is no longer necessary, and need not be supplied.

Bengal Jail Industries Enquiry Committee.—

Towards the end of February the Chamber issued a circular asking for the comments of members on Part IV of the questionnaire issued by the Bengal Jail Industries Enquiry Committee appointed by the Government of Bengal to investigate the re-organisation of the jail industries of the province. Part IV of the questionnaire, which was addressed particularly to commercial and industrial Associations, dealt with the question of competition on the part of the jail industries with private enterprise. It appeared from the replies received to the circular that the interests represented by any Chamber had not experienced competition of this nature to any noticeable extent. The Chamber did not in these circumstances feel called upon to answer the questionnaire in detail.

Utilisation of Industrial Researches.—Non-technical notes prepared under the auspices of the Board of Scientific and Industrial Research were forwarded to the Chamber in April and November by the Government of India. Members of the Chamber

who were prepared to undertake the utilisation of the results of researches mentioned in the notes, copies of which were issued by the Chamber, were requested to communicate with Government. The researches, which were ready for large-scale utilisation, included—Laminated Paper Fibre Board, Resin Impregnation of Wood, manufacture of Glass Substitutes, manufacture of luminous Pigments and Paints, substitute for corks and allied products, and manufacture of Stearic and Oleic acids.

Board of Scientific and Industrial Research.—The Chamber was asked to forward to the Board of Scientific Research particulars of research work carried out by private enterprise. These were obtained and forwarded to the Board.

In connection with the 1942 programme of research work to be undertaken by the Bengal Industrial Research Board, the Chamber was requested to furnish particulars of any schemes of research of immediate industrial importance to which the Board was desired to give financial help. Circular No. 344-1941 asked members interested in the subject to supply the Chamber with the details of any scheme they might wish to put forward. The suggestions received in reply were passed on to the Board for consideration.

Proposed Council of Industry in Bengal.—The Director of Industries, Bengal, requested the Chamber's views on a proposal that Government establish a Council to advise them on problems relating to the industrial development of the Province. A statement was forwarded, outlining the constitution and working procedure of the proposed Council, and this received the Committee's consideration. The unanimous view of all the industrial interests connected with the Chamber, as expressed by the Industrial Affairs Sub-Committee, was that the constitution of a new body, on the lines contained in the statement, was unnecessary and would merely involve a duplication of effort, having regard to the existence and functions of the Bengal Industrial Survey Committee, supplemented by the Board of Industries and the Bengal Industrial Research Board.

The Director of Industries was therefore informed that the Chamber could not support the proposal to establish a Council of Industry.

Draft convention fixing the minimum age for the admission of children to industrial employment.—Some time ago the attention of the Chamber was drawn by Government to the Draft Convention fixing the minimum age for the admission of children to industrial employment, adopted by the

International Labour Conference in 1937, and containing a special Article for India. The Draft Convention was tabled in the Central Legislature in 1938, when Government stated that the possibility of ratifying it would be examined. Since then the Employment of Children Act, 1938, and the Factories (Amendment) Act, 1940, which have a bearing on the provisions of the Draft Convention, have been passed.

Article 7(3) of the Convention stipulates that children under the age of thirteen shall not be employed on work *inter alia* in the handling of goods at docks, quays or wharves. Section 4(2) of the Employment of Children Act, 1938, on the other hand requires that no child who has not completed his fifteenth year shall be employed or permitted to work in any occupation involving the handling of goods within the limits of any port to which for the time being any of the provisions of the Indian Ports Act, 1908, are applicable. The Draft Convention is applicable also to the inland waterways. The Draft Convention is applicable also to the inland waterways. The Draft Convention is applicable also to the inland waterways. The Chamber's views were requested on the desirability of undertaking legislation to satisfy the requirements of the Draft Convention as far as it applies to inland waterways in India.

The matter has been considered in consultation with inland waterway concerns, with whose approval the Chamber has recently addressed Government stating that there is no objections to the ratification of the Convention by India.

Coal Mines Rescue Rules.—In December the Chamber received notifications containing the drafts of amendments to the Coal Mines Rescue Rules, 1939. It is proposed to insert after sub-rule (2) of Rule 30, the following sub-rule:—

"(3) A permanent rescue corps of a Rescue Station shall not be employed for re-organising or recovering mines or parts thereof, which have been closed or sealed on account of explosion, outburst of fire or eruption of noxious or inflammable gas, except at the discretion of the Committee."

It is also proposed to substitute for the present Rule 21, the following rule:—

"21. Weight for charge. For the purpose of the levy of the excise duty, the actual weight of a consignment, rounded off to the nearest ton, shall be taken into account."

The Chamber has offered no objection to these amendments.

Enquiry into working conditions in the jute press industry.—The Chamber Committee and the Industrial Affairs Sub-Committee were for some time in close touch with the Calcutta Hydraulic Press Association and the Calcutta Baled Jute Association

regarding the proposed institution by the Government of Bengal of an enquiry into working conditions in the jute press industry. As a result of the negotiations that took place it was agreed that the enquiry would be undertaken by an *ad hoc* Committee consisting of one official with judicial experience. The enquiry will include within its scope working conditions in press houses situated in Calcutta and Howrah and in upcountry districts. It is not being carried out under the Trade Disputes Act—a course of action which, in this particular instance, the Chamber and the Employers Associations concerned felt should be resisted as in their opinion no “Trade Disputes” existed to justify the appointment of a Court of Enquiry under the Act.

Mr. A. D. Khan, I.C.S., has been appointed to constitute the *ad hoc* Committee of Enquiry with terms of reference as follows:—

(a) That an *ad hoc* Committee of Enquiry (and not a Court of Enquiry under the Trade Disputes Act as originally contemplated) composed of an officer of the Indian Civil Service of high rank and judicial experience will be appointed by Government to enquire into the working conditions in jute presses and to make recommendations to Government as to the lines on which improvements can be effected;

(b) that the report submitted by the Committee will first be circulated by Government confidentially to the employers' interests for consideration and will form the subject of discussion with them before Government consider what, action, if any, they should take thereon; and

(c) that the enquiry will be extended to presshouses in the Howrah District and upcountry as well as to those in Calcutta.

I. S. D.: Access to suppliers' balance sheets, profit and loss accounts, invoices, etc.—This question, it will be remembered, was the subject of discussion with the Supply Department last year when it was temporarily arranged (a) that where the I. S. D. pursued their normal policy of calling for public tenders, no condition would be inserted in the contracts authorising the Department to inspect the suppliers' accounts, invoices and other relative documents and (b) that in cases where it was necessary to dispense with the system of calling tenders and invite one supplier to undertake a certain order, it would be a matter for negotiation as to whether this condition should be included. The Chamber subsequently ascertained that there was no intention on the part of the Supply Department of varying an agreed price in consequence of any investigation of suppliers' invoices and accounts which would be used only for the purpose of determining a fair price in respect of further orders for the same type of goods.

The matter was carried further by the Indian Engineering Association who kept the Chamber posted on the progress of their negotiations with the Supply Department. It was understood that

the application of the clause would be governed by the following conditions:—

(a) It will not be employed in the case of competitive tenders, but only in the case of limited tenders and single tenders.

(b) It will only be acted upon when the authorities require to check prices in the absence of other checks.

(c) It will not be used for revising the price of a contract (unless such revision is expressly provided for in the Conditions of Contract), but only for determining a fair price for a subsequent contract for the same article if necessary.

(d) It will not in any circumstances be made an occasion for payment of bills to be withheld or delayed.

The Indian Engineering Association addressed the Supply Department urging, firstly, that condition (a) above should be notified so as to restrict the use of the clause to “single” tenders, as distinct from “limited” tenders; secondly, that as regards condition (c), the mere examination of a contractor's books and consideration of the profits earned cannot of themselves justify the placing of further orders at the same price, because other factors, such as the price which the contractor paid for his raw materials, sundry manufacturing costs and the efficiency of his production methods have a large bearing on the amount of the profit he makes; thirdly, that the application of the clause and the question of the relevancy of documents to the verifying of the cost of execution of the contract should be matters for arbitration and that, with this purpose in view, there should be deleted from the contract clause the words “the decisions of such Government officer in the question of relevancy of documents, information or return being final and binding ‘on the parties’”; and, fourthly, that the use of the clause giving right of access to contractors' invoices, etc. should be strictly confined to urgent war contracts. In terms of the Undertakings (Charges and Accounts) Order, 1941, promulgated under the Defence of India Rules, the Government of India are empowered *inter alia* to require a contractor to produce to an authorised officer of Government and relevant books, accounts and records, to furnish the authorised officer with information relating to these accounts and to keep such books, accounts and records as the authorised officer may direct.

The Association sent the Chamber a copy of the letter received in reply drawing attention to the general powers invested in Government by the Undertakings (Charges and Accounts) Order, 1941, and emphasising that Government could neither divert themselves of their statutory powers nor agree to insert in any contract any condition or note implying that they are willing to do so. The Indian Engineering Association stated that it was not their intention

to suggest that Government should in any way abrogate their statutory powers; their letter to Government drew attention to certain points which are of importance to suppliers generally, and asked for certain modifications in the "Books Examination Clause" and for certain assurances about its application by the Indian Stores Department and the Contracts Directorate. The Engineering Association felt that Government had failed to appreciate fully the importance of the points raised, and thought it essential that action should be taken to secure :—

- (a) that powers to examine accounts should be strictly confined to responsible officers of the Cost Accounts Section of the Department of Supply and that the detailed results of such examination should not be available to other officers;
- (b) that in case of arbitration, the relevancy of documents called for under the Clause should also be a matter for arbitration, and particularly that decision on this point should in no circumstances be at the sole discretion of "any Government officer authorised in that behalf";
- (c) that examination of accounts should be confined to war contracts.

The Chamber suggested to the Engineering Association that the matter had gone beyond the stage at which further correspondence was likely to result in a satisfactory settlement, and accordingly recommended that the Association should get into personal touch with the appropriate officials of the Supply Department and discuss the matter with them. From these discussions it appeared, the Chamber was later informed, that while the Books Examination Clause is now redundant, since Government are invested with the necessary powers under the Defence of India Ordinance, the authorities wished to continue its use, as they considered it preferable that examination of books should be subject to contractual agreement rather than be dependent on the invocation of special powers. The Association took no further action, being of the opinion that the matter was now one for individual negotiation and decision by individual firms.

The Department of Supply: (i) *Signing of bills.*—The Chamber's attention was drawn to the instructions regarding the signature of bills submitted for payment to the Chief Controller of Purchases (Supply) set out on the reverse of Form Con. 25, in particular the condition that "the mere name of a firm unsupported 'by a personal signature' will not be accepted". Cases were reported in which managing agency firms had bills returned to

them because they had been signed "X & Co., Managing Agents" by a partner of the firm. This unnecessary condition was the subject of a reference by the Chamber to the Department of Supply to whom it was pointed out that the condition was completely at variance with all accepted commercial practices and that, indeed, as a partner of the firm to sign other than the name of the firm; that is to say, partnership deeds under which he cannot sign in a personal capacity for or on behalf of the firm. As a result of the Chamber's representations the Supply Department later issued instructions to the authorities concerned that bills with signatures of firms though unsupported by personal signatures would be in order and should be accepted.

(ii) *Payment of Suppliers' Bills.*—At the end of March the Chamber addressed the Supply Department of the Government of India regarding the difficulties which the smaller suppliers had in obtaining bank advances on the security of their bills against the Indian Stores Department and the Contracts Directorate. These difficulties, the Chamber pointed out, arose principally because Government declined to recognise the collecting bank's lien; while the banks were willing to grant advances only if :—

- (a) the relative goods had been approved by the Government Inspector;
- (b) Government would acknowledge the bank's lien in writing; and
- (c) Government would undertake to pay the amount of the bill, duly endorsed by the supplier, to the collecting bank and not to the supplier.

The Chamber expressed the view that, with Government co-operation, no difficulties should be experienced by the smaller suppliers in obtaining advances, but pointed out that, if steps could be taken to expedite actual payment of bills and the inspection and acceptance of goods by the Government Inspector, the need for advances, even in the case of smaller suppliers, would never arise.

In a letter dated 15th May, the Supply Department stated that payments due to contractors could be made to financing banks direct provided the contractors executed an irrevocable power of attorney, accepted by Government, in favour of the banks, and receipted each bill under the words "Received payment" and then endorsed it in favour of the bank under a separate signature. This procedure, Government added, would be subject to the proviso that, where the contractor presented bills for payment direct, not endorsed in favour of the bank, while efforts would be made to

secure payment to the financing bank, payments made to contractors should be accepted on full acquittance so far as Government were concerned; and the financing bank should give Government a letter to this effect.

With regard to the payment of suppliers' bills, members were informed in circular No. 183-1941 dated 21st June that Government had laid down the following procedure :—

(1) As a general rule 90% of the purchase price should be paid after inspection and on proof of despatch and the balance against the consignee's certificate of receipt of goods according to the usual procedure.

(2) In cases where 90% 'on account' payment is considered undesirable for any reasons a different percentage may be allowed but this percentage should be as high as can be allowed consistently with the interests of Government.

(3) In cases where a percentage higher than 90 is considered reasonable, there need be no objection to the higher percentage being allowed with financial concurrence subject to the absolute maximum of 95%.

(4) The existing contracts should be dealt with as follows :—

(a) If no part payments have already been prescribed, 'on account' payments may be allowed to the extent of 90% on proof of despatch after inspection without any amendments being issued to the purchase orders and acceptance notes. The types of cases in which such 'on account' payments are considered undesirable may be specified by the Chief Controller of Purchase and communicated to the Controller of Supply Accounts.

(b) Where the contracts provide for 'on account' payments on a higher scale no change need be made.

(c) Contracts which provide for 'on account' payments on a lower scale should be reviewed, and the prescribed percentage should be increased where possible. Pending formal orders, payments should be made at the prescribed percentage.

'On account' payments are not necessary and should not be made when the value of a contract does not exceed Rs. 900 or when the stores are to be delivered locally without being transported by rail or sea.

One instance arose in which delay was due to a confusion in regard to whether the suppliers' bill should be presented on commercial or Indian Supply Department bill forms. On the Chamber's taking up the matter, information was received that a standard bill form was about to be issued for all transactions. Until such time as it was issued, instructions had been given to the Controller of Supply Accounts, New Delhi, and the Deputy Controller, Calcutta, that on account payments should be made on the presentation of an Inspection Certificate, and proof of despatch, irrespective of whether the bill form is a commercial or an Indian Supply Department form.

When the Chamber enquired why, in the case of goods which had been inspected and passed at the supplier's factory and in

respect of which satisfactory proof of despatch had been produced, the payment should not be 100% of the value, Government replied—*vide* circular No. 205-1941 dated 15th July—that payment of 100% of the contract price could be made only when the contractor's bill was supported *inter alia* by the consignee's receipt; and that in other cases 90% of the purchase price would be paid after inspection and on proof of despatch, the balance of 10% being withheld as an insurance against deficiencies in the quantity and quality of the stores supplied. Government added, however, that steps had been taken to ensure that the balance payable to a supplier against consignee's receipt was paid without any avoidable delay.

As members were informed by circular No. 205, the Chamber later took up with the Supply Department several further points which had arisen in this connection in the case of F. O. R. contracts and local delivery contracts, and drew attention to specific instances of delay in the payment of the balance payable to suppliers against consignee's receipt, and in the production of inspection notes which are necessary before an "on account" payment can be secured.

Proposed establishment of a permanent Industrial Museum at the Imperial Capital.—The Commerce Department of the Government of India sought the views of commercial and industrial interests on the conclusion reached at the Twelfth Industries Conference, held in Lucknow in December 1940, regarding the establishment of a permanent Industrial Museum at New Delhi. The Commerce Department were informed that the proposal had been submitted to all commercial and industrial members of the Chamber, but had failed to elicit either any general enthusiasm or any practical suggestions. While the project was not opposed, there was a considerable difference of opinion as to whether New Delhi is a suitable site and whether Calcutta or Bombay would not be preferable. But it was consistently urged that, whatever the decision on this aspect of the project, the whole scheme should be deferred until after the war; and the Commerce Department have been informed that this may be taken as the present view of the Chamber.

MUNICIPAL.

Extension of the Calcutta Improvement Act to Howrah.—The question of extending the Calcutta Improvement Act to Howrah has been under consideration for some time. Questions asked and unanswered in the Assembly in March indicated that a Bill for this purpose would be introduced during the current session, but this did not materialise. The Chamber is keeping in

touch with the question through the European Group. In the Committee's view such legislation is very desirable.

Traffic control in the business area: (1) *One-way traffic schemes (a) Dalhousie Square.*—At the end of February the Chamber was consulted by Mr. A. N. Wardley regarding a scheme for one-way clockwise traffic in Dalhousie Square and round St. Andrew's Church. The scheme, it was explained, had been devised with the dual purpose of bringing about some improvement in the unsatisfactory arrangements in the Square and of anticipating the further problems to which the opening of the new approach road to the Howrah Bridge was likely to give rise.

On the basis of the particulars available to them, the Chamber Committee informed Mr. Wardley that they were themselves favourably disposed towards the proposed scheme and would be agreeable to an extended trial being given to it to see how it worked in practice. They also drew attention to several points which were not quite clear from the plan, and recommended in connection with them (1) that traffic proceeding north along Council House Street should be permitted to proceed direct north along the west side of Dalhousie Square; (2) that west-bound traffic along Mangoe Lane should similarly be able to join the clockwise traffic along the south side of the Square; (3) that west-bound traffic along the south side of the Square should not be prevented from turning left into Council House Street; and (4) that traffic proceeding eastwards along Hare Street should not be allowed to turn right direct into Council House Street, as such an arrangement, which appeared permissible from the plan, would be inconsistent with the proposed scheme.

The scheme was given a trial for several months, but in view of the diminished volume of traffic resulting from petrol rationing the system appeared no longer necessary and was eventually withdrawn.

(b) *Church Lane, Hastings Street, Old Post Office Street.*—There were also submitted to the Chamber two alternative proposals for a one-way traffic system in Church Lane, Hastings Street and Old Post Office Street. These schemes, "A" and "B", were outlined for an expression of members' opinion in Circular No. 212-1941 and subsequently the Chamber informed the Commissioner of Police that the preference was towards scheme "A". The scheme was not made operative in view of petrol rationing.

(2) *Traffic congestion in Olive Street.*—The following extract from the April proceedings of the Calcutta Traffic Advisory Committee was received from Mr. Wardley.

"With reference to a proposal submitted by the Bengal Chamber of Commerce that the parking arrangements in Olive Street and Olive Row be altered, it was decided that the west side of Olive Street from the junction of Olive Ghat Street to the signalling station in front of Messrs. The Lloyd's Bank, be made a "No Parking Area", and that no other changes be made for the present."

Infectious Diseases Hospitals.—In consequence of the correspondence on this subject referred to in the report for last year, the Chamber Committee were informed by the Port Health Officer during March that the question of providing an isolation hospital for the Port of Calcutta had been taken up with the Public Health Commissioner of the Government of India. It was understood that the Corporation of Calcutta contemplated the construction of an isolation hospital to accommodate some 700 cases and that the matter was under consideration by the Government of Bengal. In this connection the Chamber addressed the Health Officer, Calcutta Corporation, stressing the difficulties which are very frequently experienced in obtaining admission to hospital of urgent cases of infectious diseases and urging that all possible steps be taken to expedite the completion of the scheme. As regards cases outside the Calcutta Municipal limits, the provision of hospital facilities is the responsibility of the particular municipality concerned, with whom the matter should be taken up by the taxpayers who experience difficulty in obtaining adequate facilities and accommodation for infectious diseases such as cholera occurring within the municipal limits.

Enquiries recently made by the Chamber revealed that the Corporation scheme had made no material progress; but the Bengal Government, as reported in the Press in October last, have decided, as an A. B. P. measure, to build four infectious diseases hospitals. The Chamber was informed in November that the position was as follows:—

- (i) It is proposed to have one unit for 500 beds in the North of Calcutta at Patipukur, Dum Dum. The plan and land for acquisition is under preparation.
- (ii) A unit for 300 beds is also proposed for South of Calcutta. A site at Behala has been selected for this. The plans are under preparation.
- (iii) A unit of 100 beds at Rishra-Konnagar is proposed. The site is selected and approved. The plan and land for acquisition are under consideration.
- (iv) A unit of 200 beds is proposed for Howrah. The plan has just been received from the Health Officer and will be examined.

The Calcutta Municipal (Amendment) Bill, 1940.

—The Chamber's Report for 1940 contained a full reference to the Committee's views on the Calcutta Municipal (Amendment) Bill, 1940. The Chamber approved in principle of the provisions of the Bill, but made certain criticisms of it.

The Report of the Select Committee to which the Bill was referred was presented in the Assembly in February, and copies of it were forwarded to the Chamber by the European Group. The Chamber has made no further comment on the Bill which, as is known to members, is still the subject of much controversial discussion.

Traffic Advisory Board.—The annual report from Mr. A. N. Wardley, the Chamber's representative on the Traffic Advisory Board, on the proceedings of the meetings held by the Board throughout the year ended 31st March 1941, was received during April.

In it Mr. Wardley paid a tribute to the work of the Traffic Police, who had done in the past year a great deal to improve traffic control in the city. He also summarised as follows the proposals discussed during the year :—

(1) *Parking of cars in the Clive Street area.*—This was duly introduced and has been working successfully without undue hardship to the members of the business community.

(2) *All-day parking.*—In view of the extension of this undesirable practice by owner-drivers, the Police advised that they were not prepared to allow it to continue full, before taking action, a census was taken of the total parking facilities available in Royal Exchange Place, Lyons Range, Fairlie Place and Clive Street which showed that there was space to accommodate only 630 vehicles at one time. It was therefore quite impossible to provide or give special facilities to Brokers, when vehicles of employees of Firms and Banks, and members of the general public visiting the area also had to be accommodated.

The Chamber issued an exhaustive circular on the subject in consequence of which a number of owner-drivers have ceased to park their cars all day in the areas defined.

With a view to trying to relieve the parking situation, a Committee was formed by the Traffic Advisory Board who examined various proposals and reported that the cost of land acquisition in the area would be so excessive as to make any scheme for a central garage uneconomic.

On the recommendation of the Sub-Committee, Government was addressed and asked to acquire one of the suggested plots with a view to the erection of an up-to-date garage, but no reply has been received upto the time of writing, nor has anything further been heard of the Chamber's suggestion to pump dry the Dalhousie Square tank with a view to using it as a garage.

(3) *Car Traffic for Calcutta and suburbs.*—In view of the difficulty the Police have found in enforcing the rules for hand-carts and bullock-carts, it was decided that a Car Traffic Act for Bengal was urgently required. The Traffic Advisory Board suggested that the Note on the subject which was circulated to all

members of the Board should be sent to the Home Department of the Government of Bengal with a request that the Legislation Department should be asked to prepare a Car Traffic Act.

(4) *Stand for bullock-carts on Mission Row Extension.*—As a member of the Chamber found the above stand objectionable, I was asked to support a proposal for its removal. The proposition was discussed by the Board but dropped when the Deputy Commissioner explained that the stand fulfilled a local want and was on the most convenient site in the neighbourhood.

(5) *Red Road and Mayo Road Driveway.*—A few complaints were received after this was completed, but the island has proved very effective and, now that motorists are getting used to it, no further objections have been raised.

(6) *"U" Turning in Council House Street.*—After a trial lasting over two months, it was decided to make this an offence and notices to this effect have been erected.

(7) *Congestion of traffic near the junction of Clive Ghat Street.*—A scheme to relieve this, which was approved by the Chamber, was also put before the Traffic Advisory Board, but no decision appears to have been arrived at. I am taking this matter up with the Hon. Secretary of the Board and will address you again at a later date.

(8) *Lamp post islands in Dalhousie Square East.*—On the recommendation of the Board the Tramway Co. agreed to remove the two islands situated at each end of Dalhousie Square East at their own cost, as a contribution towards improving traffic conditions in that area. The posts on these islands supported the Tramway Co.'s overhead wiring, and their removal has definitely improved traffic conditions.

(9) *Buses.*—The Police have taken vigorous action against buses for numerous offences committed by them on Chowringhee and other routes, and the Board hope that such action will prove effective in stopping drivers from continuously breaking traffic rules.

(10) *Traffic islands.*—At the request of the Board, the Commissioner of Police wrote to the Corporation suggesting that traffic islands should be erected between the Bengal Club and the Army & Navy Stores with a view to stopping down traffic along Chowringhee. Two such islands have now been erected and traffic along this route has certainly been slowed down in consequence.

(11) *Congestion of traffic outside the Metro Cinema.*—It has been decided that the only way in which this problem can be overcome is to make that portion of the Chowringhee Road between Esplanade and Broadbush Bazaar Road "one-way". In order to enforce this without unnecessary irritation to road-users, Dufferin Road will have to be diverted so as to join Chatterjee Road opposite the existing road across the centre of Curzon Gardens, which will have to be reconstructed in order to carry the extra traffic. Traffic would then proceed in a one-way clockwise direction along Dufferin Road, Chatterjee Road, Curzon Gardens, Esplanade and Chowringhee to Broadbush Bazaar Road. Parking of vehicles would be allowed on the east side of Chowringhee.

The C. & W. Department have been asked to prepare an estimate for the construction of these roads, after which it will be necessary to obtain Government's sanction before the scheme can be put into effect.

(12) *One way traffic round Dalhousie Square.*—In view of the tremendous increase in traffic in this area I proposed to the Board this one-way traffic should be introduced. This was approved by the Chamber and will be inaugurated on April the 16th. I trust it will be a success.

(3) *Dalhousie Square East*.—It has been suggested to the Corporation that the west side of the above street would be more useful as a parking place than if it were made into a part of the roadway, and the Hon. Secretary was instructed to write to the Corporation to this effect. When the one-way traffic scheme for Dalhousie Square is in operation, parking parallel to the kerb will be allowed on the east side of Dalhousie Square East.

(4) *Concrete umbrellas for constables*.—The concrete umbrellas erected at the junction of Chowringhee and Lower Circular Road has proved an unqualified success, but the Police have no funds at their disposal to cover the cost of the erection of further such umbrellas. I hear, however, that Government has been asked to sanction the cost of a further concrete umbrella to be erected at the junction of Vivekananda Road and Chittaranjan Avenue, and the Police propose to ask for further funds for this work in due course.

Mr. Wardley again emphasised that the recommendations of the Traffic Advisory Board were still being nullified by lack of funds to carry them out. This matter has been for over a year a subject of interest to the Chamber Committee. Pressure has been continuously maintained towards the allocating of funds by the Government of Bengal to the Traffic Advisory Board, but so far without any success. This question continues to engage attention together with the parking problem, the urgency of which has, however, been reduced by the introduction of petrol rationing.

Traffic Regulations: Overtaking of stationary trams.—Members were informed by circular No. 334-1941 that Rule 3 of the Tenth Schedule of the Motor Vehicles Act would henceforth be strictly enforced by the police. This is the rule which states that drivers of motor vehicles may not overtake a stationary tramcar on the left. It applies only when the tramcar has stopped to deposit or pick up passengers and not when it is stationary in obedience to traffic signals.

Public Vehicles Department: Registration of motor vehicles.—As the result of numerous complaints received during the early part of the year, the Chamber addressed the Home Department of the Government of Bengal in February 1941 with regard to the inconvenience and trouble experienced by the commercial public in registering motor vehicles, particularly motor lorries and vans, since the introduction of the new Motor Vehicles Act. From the evidence available to them, there was no doubt—the Chamber Committee explained—that the serious delays and petty difficulties complained of were directly attributable to the greatly under-staffed condition of the Public Vehicles Department and that the main requirement was an immediate improvement in that respect. They accordingly urged strongly, in the interests of the commercial and industrial public—many of whom, they pointed out, were now engaged on urgent war work—that early steps should be taken to increase the staff at Beltoila Road. The Chamber also took the opportunity of referring to a number of

reported cases in which the new Motor Vehicles Rules had apparently been applied by the Police Authorities with unnecessary rigidity or without sufficient technical knowledge. Examples were given, for instance, in which light motor lorries had been placed in the heavy class, restricted to a certain speed limit and fitted with governors which rendered the vehicle incapable of carrying out the work for which it was designed and required.

A reply was received regretting the inconvenience caused to the public and confirming that it had been due partly to shortage of staff, which had been taken up, and partly to the absence of the necessary testing equipment. The Deputy Commissioner of Police, Public Vehicles Department, asked that the registered number of the vehicles concerned, with particulars of the case, should be sent to him for enquiry if there was cause for further complaint in the matter of the application of the Rules.

MISCELLANEOUS.

Professor J. A. Todd's Interim Report on the Working of the Jute Futures and Hessian Futures Markets.—In February the Chamber was asked by the Government of Bengal for an expression of its views on the proposals for the re-organisation of the Jute Futures Market put forward in Prof. J. A. Todd's Interim Report on the Working of the Jute Futures and Hessian Futures Markets. A special *ad hoc* Committee, consisting of two representatives of the Chamber and one representative from each of the Jute Associations connected with it, was set up under the chairmanship of the President of the Chamber to consider the Interim Report in all its aspects.

The report of the Committee was adopted by the Chamber; and in November there was published for members' information a memorandum expressing the Chamber's views on the Interim Report. Copies of this memorandum were forwarded to the Central Government and the Government of Bengal, for information and consideration. Briefly, the views expressed in the Chamber's memorandum were:—

- (i) that, in the present abnormal circumstances created by the war, there is no justification whatever for any futures market in the jute trade.
- (ii) that if it is eventually agreed by the trade—and there is some doubt on the point at the present time—that some form of jute futures market is justifiable and

necessary or desirable when trading conditions return to normal after the war, the scheme which offers the best prospects of successful operation is one on the line recommended by Professor Todd, subject to the detailed observations contained in the Chamber's memorandum.

- (iii) that further consideration of the setting up of a jute futures market in Calcutta should therefore be deferred until after the war.
- (iv) that the present so-called jute futures (Putka) markets should be closed down forthwith as being unnecessary, undesirable and definitely harmful to the trade.
- (v) that the Hessian Futures Market should remain closed and that no question should arise of resuscitating it now or in the future.

The memorandum after explaining and amplifying these recommendations, proceeded to express the Chamber's views on certain details of the scheme propounded in Professor Todd's report.

Raw Jute Exports: Marine Insurance.—In October the Calcutta Insurance Association, representing all Insurance Companies transacting marine insurance, asked the Chamber to support them in making representations to Government in connection with the marine insurance of raw jute shipments to the United Kingdom. It had been learned unofficially that in future all such shipments would be insured at destination under the revised purchasing policy of the Jute Controller at Dundee, under the Ministry of Supply. It was also understood that future shipments of raw jute would be on cost and freight terms only, excluding insurance. This represented a change in the procedure which had been in force throughout the life of the raw jute business, whereby a large volume of marine insurance on this commodity was placed with Insurance Companies locally. The Indian market had already lost all marine insurance of tea shipments to the United Kingdom, since these are now placed by the Ministry of Supply in London. The Chamber therefore sought the assistance of the Government of India in approaching the Jute Controller in Dundee with the request that the marine insurance normally placed in India continue to be so placed through the usual channels in order to prevent a further serious loss of marine income to the Indian market. These representations, however have been without effect.

Carriage of persons in goods vehicles.—One or two members of the Chamber reported that they had been notified by

the Police that in carrying more than six men in their lorries they were contravening Rule 100 of the Bengal Motor Vehicles Rules. It was pointed out to the Chamber that it was customary for industrial concerns to convey clerical and menial employees to and from certain points in the city by their own goods vehicles. Much loss of time and considerable inconvenience would be caused if these employees had to travel by bus or tramcar. The Chamber recommended application to the Regional Transport Authority for permission to carry staff in lorries as had been the custom, and learned subsequently that this permission had been granted.

In this connection, the Indian Engineering Association, in August 1940, asked Government to alter Rule 100, but Government at that time declined. Further representations were made in December 1940 protesting against the limitation imposed by the rule, and the Association asked for the support of the Director-General of Munitions Production and His Majesty's Government Ministry of Shipping Representative in India.

In April 1941, the Association was able to inform its members that Rule 100 had been amended. Under sub-rule (d) of the Rule as it now stands "the Regional Transport Authority may, as a condition of the permit granted for any goods vehicle, specify the conditions subject to which a larger number of persons (i.e. than six) may be carried in the vehicle" with no proviso or limitation of any sort.

Indian Stores Department: "Break Clause" in tenders.—The Association of Paint, Colour & Varnish Manufacturers in India asked for the opinion of the Chamber on the "break clause" which the Indian Stores Department were then attaching to certain of their tenders. Briefly summarised, the clause empowered the Government or the overseas authority concerned to terminate the contract on or three months' notice in writing to the contractor and to direct that the latter should either cease or reduce manufacture of the goods involved subject, *inter alia*, to suitable indemnification of the contractor and the taking over by Government at a fair price of all raw material, component parts, etc., left on the contractor's hands as a result of the termination of the contract. The Chamber Committee expressed the view that the clause was a reasonable one so far as its intention was concerned but that the Association might think it desirable to have the wording of the clause scrutinised by their Solicitors. It is understood that a new "break clause" has recently been devised.

Fees levied by up-country Dealers and Merchants' Associations.—The attention of the Chamber was drawn to the practice of Dealers and Merchants' Associations at various up-country stations of levying fees ranging from eight annas to ten

rupees on the sales representatives of Calcutta and other business houses each time they visit the stations. "Certificates" and "agreements" are issued, usually in the form of a receipt for the amount demanded, before the visiting salesman is allowed to book orders in the station, and purport, by agreement, to allow him to book orders for the supply of goods from members of the "Association" issuing the "certificate".

Knowing of no authority for the levying of these fees, the Chamber wrote to the Provincial Governments concerned, requesting information on whether these fees were levied with official authority, whether it was obligatory to pay them, and to what object they were devoted when paid. Replies indicated that (a) the Associations enquired about in Sind were non-existent; (b) in the Punjab there was no official authority for the charges, but the Associations had been formed to safeguard merchants against salesmen who booked orders on superior samples and supplied inferior goods, the funds being used for the keeping of records and printing, and for charitable purposes; (c) in Baluchistan the fund was used for charitable purposes, or to assist members of the community involved in cases with members of an alien community. Only in one case was there any suggestion that action might be taken on lines to be recommended by the Chamber. It was difficult therefore for the Committee to proceed with this matter, but the practice is obviously to be deprecated.

In November, the Chamber was informed that the Association of Paint Colour and Varnish Manufacturers in India had addressed the relative Governments, drawing their attention to the practice, and asking the Governments to consider introducing suitable legislation to make it illegal for Dealers' and Merchants' Associations to charge such fees.

Appointments and Information Board of the Calcutta University.—The Chamber received and distributed to members the 1940/41 Report of the Calcutta University Appointments and Information Board. The Committee read the Report with interest and were gratified to note the progress which, notwithstanding the changed conditions brought about by the War, the Board had been able to maintain in placing University men in employment and in this way assisting employers in the selection of suitable men for vacancies in their staffs. The work of the Board is again to be commended to those commercial and industrial interests who are in a position to take advantage of its services.

Dacca University Appointment Advisory Board.—Early in July the Chamber issued a circular informing members that the Dacca University Appointment Advisory Board had established an office in Calcutta under the charge of Mr. M. Rahman, the Secretary, at 12, Dalhousie Square East, Room No. 22. An

extract from a letter received from the Secretary of the Board, explaining the procedure which would be followed in selecting and recommending suitable candidates, was published for the guidance of those members of the Chamber who may wish to take advantage of the facilities which the Board is in a position to afford to those who wish to recruit through this channel.

Proposed scheme for associating educated young men with Jute and Tea Industries.—The Calcutta University Appointments Board has drawn up a scheme for associating University trained men with the Jute and Tea industries, particulars of which have been forwarded to the Chamber. It is felt by the Board that educated young men can develop the qualities essential for careers in these industries if they receive practical training under working conditions, with theoretical training at night schools. The scheme has been drawn up in the light of these considerations. The Chamber has sent copies of the scheme to the Indian Jute Mills Association and the Indian Tea Association requesting their sympathetic consideration of the suggestions.

Vernacular Examinations.—In April, the Chamber issued for members' information the usual report on the results of the examinations in Hindustani and Bengali held in March 1941 for the assistants of banks, jute mills and mercantile firms. A report on the November examinations was published in December. Circular No. 327-1941 drew the attention of members to two publications, "A Practical Approach to Urdu Study" and a "Text book of Urdu in Roman Script", which are used officially at the Officers' Training Schools for the elementary Urdu Examination which Emergency Commissioned Officers are required to sit. These are also suitable as text books for the Colloquial Hindustani and the Lower Standard Hindustani examinations. The syllabus for all such vernacular examinations remains unchanged.

Information was received from Sinha in January 1942 that the Board of Examiners would be unable to send an examiner to Calcutta in March 1942 to conduct the usual examinations. Alternative arrangements have been suggested, and were reproduced for members' views in circular No. 38-1942.

Government Holidays.—The Chamber was consulted in April by the European Association on a suggestion that, as a war-time measure and in the interests of the war effort, the large number of Government holidays gazetted by the provincial Governments should be reduced.

The Chamber has been consistently of the opinion that the holidays in Bengal are excessive, and would gladly see the number reduced. For the purpose of the proposal before the European Association, the Committee suggested that it would be sufficient,

at any rate as an initial step, to recommend the cancellation for the duration of the war of the "additional Government holidays", in so far as this could be done without undue interference with Hindu and Muslim religious holidays, and thus bring Government offices more into line with the holidays observed by commercial offices.

When a member subsequently suggested that, in conformity with the practice in Britain of reducing holidays to a minimum during the war, work should be continued on the holiday declared for the observance of His Majesty the King Emperor's birthday, the Chamber pointed out, in circular No. 170-1941 dated 9th June, that the day in question had already been declared by the Government of Bengal to be a public holiday under the Negotiable Instruments Act, 1881, and would therefore have to be observed by those whose business consists wholly or mainly of the negotiation of documents. In the case of other employers, the Chamber Committee recommended that the observance or non-observance of this particular day as a holiday should be determined by the consideration of whether their contribution to the general war effort would be adversely affected by closing down for the whole or part of the day.

Deposits with the Protector of Emigrants, Madras.—In April there was referred to the Chamber an instance of difficulties which were being experienced in obtaining from the Protector of Emigrants at Madras refunds of deposits made with him in respect of emigrant labour. In this case Indian workmen who had been transported to Ceylon for special work were brought back to India in November 1940. They passed through the hands of the Protector of Emigrants, and satisfactory proof was given of their repatriation. But by the following mid-April, applications for the refund of deposits had elicited no response. The Chamber addressed Government asking for investigation and remedial measures, and was informed in August that every effort would in future be made to ensure the expeditious refund of security deposits.

Introduction of compulsory third party insurance in India.—Chapter VIII of the Motor Vehicles Act, which provides for the compulsory third party insurance of motor vehicles in India, is scheduled to come into force on the 1st July 1943. This entails considerable preparatory work on the part of Insurance Associations in India, which work has already been begun.

The Chamber, at the instance of the Calcutta Insurance Association, asked Government to consider postponing the introduction of compulsory third party insurance till after the war. Considerable pressure of work, it was pointed out, would be put upon the short-staffed insurance companies, and authorities and public alike

will experience considerable expense and work in bringing Chapter VIII into force under war conditions. Even if hostilities cease before the 1st July 1943, it will be some considerable time before conditions return to normal. While the Chamber appreciates that it is early, perhaps, for Government to give a definite decision, the preparations of Insurance Associations and others affected by the legislation have to be undertaken well in advance, and the Committee stated that they would welcome an assurance that the suggestion for postponement was receiving consideration.

No reply has yet been received from Government. As is known to members the matter was the subject of a resolution, moved by the Chamber, at the recent annual meeting of the Associated Chambers.

Ross Institute of Tropical Hygiene, India Branch.

—The India Branch of the Ross Institute of Tropical Hygiene continued its operations during the year under the management of the Committee of Control appointed in 1939. The office of the Committee of Control is at the Royal Exchange, 2, Clive Street, Calcutta, with the Secretary of the Chamber as Honorary Secretary.

Mr. C. K. Nicholl, Messrs. Octavious Steel & Co., Ltd., succeeded Sir James Reid Kay as Chairman of the Committee, which is now constituted as follows:—

Mr. C. K. NICHOLL, *Chairman*.
 Sir HARRY BURN,
 „ BADRIDAS GOENKA, Kt., C.I.E.
 Mr. F. C. GUTHRIE.
 „ D. P. KHATTAN.
 „ J. B. ROSS, M.L.C.
 „ W. A. M. WALKER.

The Honorary Treasurer of the India Branch is Mr. D. Smalley, Messrs. McLeod & Co., Ltd., Calcutta. The Principal is Dr. G. C. Ramsay, C.I.E., O.B.E., M.D., D.T.M. & H., who has spent the whole of the past year in India advising subscribers on anti-malaria work and on all matters relating to health, sanitation and hygiene generally. The activities of the Branch are mainly concerned with the Indian tea industry, but membership is open to other subscribers and, with the special permission of the Committee of Control, Dr. Ramsay's services are available by non-subscribers on payment of the appropriate fees.

Provincial Sanitary Board: "Time of Work".

The Bengal Public Health Department appointed a Sub-Committee to investigate and report on the suitability or otherwise of existing

hours of work from a health point of view; and in a questionnaire which they issued on the subject, asked whether, if the present working hours, at that time from 10.00 A.M. to 5.00 P.M. were not considered suitable, the following changes would be favoured:—

- (A) From 15th February to 14th November—
 (i) for daily routine work—6.30 A.M. to 11.30 A.M.
 (ii) for any urgent work which cannot wait until the following day—4 P.M. to 6 P.M.
- (B) From 15th November to 14th February—
 (i) for daily routine work—7.30 A.M. to 12.30 P.M.
 (ii) for any urgent work which cannot wait until the following day—3.30 P.M. to 5.30 P.M.

The Chamber Committee, whilst of the opinion that the proposed changes were far too drastic to be acceptable to either employers or employees, and that the whole question of working hours should be left in abeyance until after the war, deemed it desirable to keep in touch with the deliberations of the Sub-Committee of the Provincial Sanitary Board by appointing a representative on the Sub-Committee. Mr. C. K. Nicholl of Messrs. Octavius Steel & Co., Ltd., accepted the Committee's invitation to act as the Chamber's representative, and his name was submitted to the Director of Public Health, Bengal.

All-India Radio: Commercial Bulletins.—The Associated Chambers consulted constituent Chambers on a question on which they had been consulted by the Controller of Broadcasting. All-India Radio were considering the possibilities of broadcasting periodic talks on the trend of markets, in addition to the regular commercial bulletins giving the prices of various industrial commodities. Important issues being involved in this question, the Chamber referred it to interested Associations for an expression of opinion, and, as a result of the reference, informed the Associated Chambers that the majority view was that little real value and perhaps some harm would be likely to result from the adoption of All-India Radio's proposal.

Discontinuance of Volume III of the Chamber's Annual Report.—In September it was proposed to members, through the medium of Circular No. 266-1941, that as a measure of war economy the Chamber should discontinue the publication of Volume III of the Chamber's Annual Report which consists entirely of the reproduction of rules, notifications and statistics, all of which are available elsewhere. As the majority of the replies received were in favour of the proposal it was decided that Volume III should not be published in 1940. The same arrangement will hold good for 1941.

MEMBERSHIP.

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

CHAMBER MEMBERS:

Messrs. G. Atherton & Co. (Eastern) Ltd.
 " Ballardie Thompson & Matthews.
 " Callender's Cables & Construction Co., Ltd.
 The Central Agency, Ltd.
 Messrs. John Dickinson & Co., Ltd.
 " Orr Dignam & Co.
 " Louis Dreyfus & Co., Ltd.
 " W. F. Ducat & Co.
 " B. N. Elias & Co., Ltd.
 The India Rubber Gutta Percha & Telegraph Works Co., Ltd.
 The Indian Malleable Casting Ltd.
 Messrs. Latex Treatments, Ltd.
 Shalimar Paint, Colour & Varnish Co., Ltd.
 Messrs. Standard Brands, Ltd.

ASSOCIATE MEMBERS:

The Goodyear Tyre & Rubber Co. (India), Ltd.
 The National Carbon Co. (India), Ltd.
 The Western India Match Co., Ltd.
 The SKF Ball Bearing.

The number of members of the Chamber on the 31st January 1942 was: Chamber members 232, Associate members 16, compared with 225 and 14 respectively a year ago.

FINANCE AND ACCOUNTS.

Chamber.—The reduction in the capital of the Chamber in 1941 amounts to Rs. 39,075-3-3.

Bengal Chamber of Commerce deficit ...	Rs. 31,597	8	9
Royal Exchange deficit ...	Rs. 7,477	10	6

Deduction ...	Rs. 39,075	3	3
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The corresponding figures for 1940 were :—

Bengal Chamber of Commerce surplus ...	Rs. 141	9	2
Royal Exchange deficit ...	Rs. 5,541	4	9

Deduction ...	Rs. 5,399	11	7
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The Income and Expenditure for 1940 and 1941 are as follows :—

Income :—

	1940	1941
Members' subscriptions ...	Rs. 67,325	72,825
Monthly contributions ...	2,48,494	2,51,822
Arbitration fees ...	40,854	32,357
Certificates of Origin ...	9,808	9,056
Railway Traffic Returns ...	38	
Interest and rent received, less paid for taxes, repairs and electric charges ...	15,389	9,307
Strike Certificate fees ...		316
Depreciation on furniture and fittings written back ...		140
Profit on re-valuation of investments ...	9,234	
	Rs. 3,91,142	3,75,823

*Expenditure :—**Establishment—*

(a) Current ...	Rs. 2,50,895	2,56,575
(b) Tensions ...	38,498	42,804
Printing and Stationery ...	17,151	16,194
Depreciation ...	18,822	17,667
Sundries ...	37,384	27,059
Legal charges ...	2,317	3,399
Prices current ...	123	232
Contribution to Provident Fund ...	20,854	21,531
Reserve for Income-tax on Chamber Revenue ...	5,107	20,000
Loss on re-valuation of investments ...		3,020
	Rs. 3,91,001	4,07,421
Surplus ...	141	
Deficit ...		31,598
	Rs. 3,91,142	3,75,823

Royal Exchange.—The deficit for 1941 is Rs. 7,477-10-6 against the deficit of Rs. 5,541-4-9 for 1940.

Income :—

	1940	1941
Entrance fees ...	Rs. 28,558	50
Subscriptions ...	721	26,646
Sale of Telephone Ticket Books ...		606
	Rs. 29,274	27,301

Expenditure :—

Rent ...	Rs. 13,800	13,800
Contribution to Chamber ...	6,000	6,000
Establishment ...	8,418	8,069
Restaurant License ...	100	100
Books and newspapers ...	1,502	1,537
Sundries ...	4,995	5,173
	Rs. 34,815	34,679
Deficit ...	6,541	7,478
	Rs. 29,274	27,201

D. C. FAIRBAIRN
Secretary.

Calcutta, 24th February 1942.

G. B. MORTON
President.

BENGAL CHAMBER OF COMMERCE.

Secretarial and Licensed Measurers Departments.

(1) Balance Sheet as at 31st December 1941.

(2) Income and Expenditure Account for the year ended
31st December 1941.

(a) Secretarial Department.

(b) Licensed Measurers Department.

(3) Schedule of fixed capital expenditure.

**BENGAL CHAMBER OF
BALANCE SHEET as**

CAPITAL & LIABILITIES.	Rs.	As.	P.	Rs.	As.	P.
I. CAPITAL—						
(a) <i>Secretarial Department—</i>						
Balance at 1st January 1941 ...	8,19,225	8	1			
Less—Deficit from Revenue Account ...	Rs. As. P. 31,597 8 9					
Deficit of Royal Exchange A/c ...	7,477 10 6					
	39,075	3	3			
(b) <i>Licensed Messurers' Department—</i>						
Balance as at 1st January 1941 ...	Rs. As. P. 5,94,842 13 1					
Add: Profit for the year 1941 ...	35,843 6 5					
	6,00,686	3	6	13,80,536	8	4
II. RESERVE FOR DEPRECIATION ON SECURITIES ...				70,697	14	0
III. STAFF COMPASSIONATE FUND ...				5,454	10	6
IV. SECURITIES ETC. DEPOSITS AND OTHER FUNDS ...				50,391	12	0
V. LIABILITIES—						
For Goods ...	7,129	6	0			
„ Expenses ...	64,976	0	5			
Provision for Taxation ...	22,783	4	0			
For Other Finance ...	1,10,695	15	5	2,05,494	9	10
<i>Note—There is a contingent liability in respect of the amount uncalled on 20 partly paid shares of the Imperial Bank of India amounting to Rs. 7,600.</i>						
Total Rs. ...				17,12,376	6	7

**COMMERCE, CALCUTTA.
at 31st December 1941.**

PROPERTY AND ASSETS.	Rs.	As.	P.	Rs.	As.	P.
I. FIXED CAPITAL EXPENDITURE— (as per Schedule attached)						
Land ...	3,11,912	8	0			
Buildings ...	2,44,159	2	6			
Machinery and Plant ...	19,457	0	0			
Furniture, Fixtures and Equipment ...	1,298	8	1			
New Royal Exchange Restaurant at cost ...	9,491	1	0			
Motor Vehicles and Bots ...	1,100	0	0			
II. MOTOR CARS ON HIRE TO EXECUTIVE STAFF ...				5,97,388	3	7
III. STOCK OF STORES ON HAND—AT COST ...				3,981	0	0
IV. UNBILLED WORK— For Sanitary Measurements and Weighments carried out during the month of December 1941, not billed at date ...				658	0	4
V. BOOK DEBTS—UNSECURED— Considered good ...	41,572	10	8			
Due by Royal Exchange, Contributions, Rent and Expenses ...	11,216	7	0			
VI. ADVANCES ...				53,435	1	8
				5,613	1	3
VII. INVESTMENTS—At market value at date— Government of India and other Trust Securities ...	3,12,038	14	0			
8 Shares, fully paid, Reserve Bank of India ...	610	0	0			
20 Shares, partly paid, Imperial Bank of India ...	7,760	0	0	8,21,398	14	0
VIII. SURETY FUNDS' INVESTMENTS &c.— Government of India Loans at market value at date ...	14,023	12	0			
Government of India Promissory Notes and Bonds at face value ...	30,000	0	0			
Imperial Bank of India on current account ...	11,578	15	5	55,627	11	5
IX. INTEREST ACCRUED ON INVESTMENTS ...				5,836	7	3
X. UNUSED STAMPS IN HAND ...				361	7	9
XI. CASH IN BANK AND ON HAND— At Imperial Bank of India on current account ...	125,607	12	11			
On hand ...	14,225	14	5	1,30,53	11	4
Total Rs. ...				17,12,376	6	7

**BENGAL CHAMBER OF
Secretarial
INCOME & EXPENDITURE ACCOUNT**

	Rs.	As.	P.	Rs.	As.	P.
To Salaries and Wages	2,99,378	10	0
„ Contribution to Provident Fund	21,330	11	4
„ Municipal Taxes	11,873	6	0
„ General Expenses including Repairs, Electricity, Printing, Insurance, Stamps, Telegrams and Telephone Charges, Legal and Audit Fees, Petty Charges, etc.	60,943	7	3
„ Income Tax	20,000	0	0
„ Depreciation	17,606	10	2
„ Loss on Revaluation of Investments	2,019	12	0
TOTAL Rs.	4,23,412	8	9

**Licensed Measurers'
INCOME & EXPENDITURE ACCOUNT**

	Rs.	As.	P.	Rs.	As.	P.
To Salaries and Wages	5,17,102	5	9
„ Fees and Allowances	73,280	10	5
„ Contribution to Provident Fund	38,872	0	0
„ General Expenses including Pension, Travelling Expenses, Rent and Taxes, Chamber Contribution, Uniforms, Stationery and Printing, Telephone Charges, Audit Fee, Insurance, Repair, Petty Charges, Interest, Medical Expenses, etc.	1,11,291	20	11
„ Depreciation (Motor Lorry and Measurement Plant)	628	8	0
„ Surplus transferred to Capital Account	25,843	6	5
TOTAL Rs.	7,77,018	9	6

AUDITORS' REPORT TO THE MEMBERS.

We beg to report that we have audited the foregoing Balance Sheet of the Bengal Chamber of Commerce as at 31st December 1941 together with the attached Income and Expenditure Accounts of the Secretarial Department and of the Licensed Measurers' Department for the year ended 31st December 1941. We have obtained all the information and explanations we have required and in our opinion such Balance Sheet and Income and Expenditure Accounts are drawn up in conformity with the law and the Balance Sheet exhibits a true and correct view of the state of the Chamber's affairs according to the best of our information and the explanations given to us and as shown by the books of Chamber.

In our opinion books of account have been kept by the Chamber as required by law.

CALCUTTA,

The 6th February 1942.

LOVELOCK & LEWES,

Chartered Accountants,
Registered Accountants. } Auditors.

COMMERCE, CALCUTTA.

Department.

for the year ended 31st December 1941.

	Rs.	As.	P.	Rs.	As.	P.
By Members' Subscriptions	72,825	0	0
„ Contributions for Secretarial Services	2,51,822	0	0
„ Rent	27,000	0	0
„ Arbitration Fees	32,357	0	0
„ Fees for Certificates of Origin	9,956	0	0
„ Fees for Strike Certificates	316	0	0
„ Interest on Investments and other sources	7,699	7	0
„ Depreciation of Furniture and Fittings written back	159	9	0
„ Deficit for the year carried to Capital Account	31,597	8	9
TOTAL Rs.	4,23,412	8	9

Department.

for the year ended 31st December 1941.

	Rs.	As.	P.	Rs.	As.	P.
By Measurements	4,13,692	13	0
„ Weighments	2,74,511	14	6
„ Fees	30,719	0	0
„ Sundry Receipts	32,173	9	0
„ Interest	24,046	10	0
„ Refund of Income Tax due	1,964	11	0
TOTAL Rs.	7,77,018	9	6

G. B. MORTON,
President.

R. R. HADDOW,
Vice-President.

D. C. FAIRBAIRN,
Secretary.

J. H. BURDEN,
H. H. BURN,
N. W. CHISHOLM,
A. DUNNAN,
E. B. PRATT,
J. H. S. RICHARDSON.

Members of the
Committee.

**BENGAL CHAMBER
SCHEDULE of**

	Total Expenditure to 31st December 1940.		Additions during 1941 at cost.		Sales during 1941.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
I. LAND— 2, Clive Street ...	3,11,912	8 0	...	...	...	...
II. BUILDINGS— Royal Exchange Electric & Sanitary Installation Dock Buildings	6,02,106	12 9	...	...	...	...
	1,20,097	8 0	...	...	...	...
	76,316	2 8	...	...	...	...
	7,99,480	8 2	...	...	...	...
III. MACHINERY & PLANT Weighment Plant Measurement Plant Air Conditioning Plant	8,027	10 0	...	...	...	...
	73,333	4 0	...	...	...	...
	3,350	7 11	28 8 0	...	...	...
	24,121	0 0	...	...	...	...
	1,08,812	15 2	28 8 0	...	...	...
IV. FURNITURE, FIXTURES AND EQUIPMENT— Furniture & Fittings Library & Pictures Standard weights, measures, etc. Furniture Measurement Calculators Tonnage Calculators	1,22,619	13 2	480 7 0	620 0 0	...	...
	42,820	1 5	...	...	...	...
	4,577	5 0	...	...	...	...
	17,598	3 2	...	...	...	...
	89	0 0	...	...	...	...
	20	0 0	...	...	...	...
	1,87,685	6 0	480 7 0	620 0 0	...	...
V. ROYAL EXCHANGOR RESTAURANT	...	...	5,461	1 0	...	...
VI. MOTOR VEHICLES & BOATS— Motor Lorry Light Van Boats	3,120	11 6	...	...	...	...
	3,200	0 0	...	...	...	...
	12,007	0 0	...	...	...	...
TOTAL RS.	18,927	11 6	...	...	...	...

*These Assets are shown at their written down values at 1st July 1910 with additions since that date at cost.

**OF COMMERCE.
Fixed Capital Expenditure.**

Cost of Assets as at 31st December 1941.			Depreciation provided up to 31st Decem-ber 1940.			Depreciation provided in year ended 31st Decem-ber 1941.			Depreciation provided up to 31st Decem-ber 1941.			Net value as at 31st Decem-ber 1941 as per Balance Sheet.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
3,11,912	8	0	...	...	...	...	...	...	...	...	...	3,11,912	8	0
6,02,106	12	9	3,44,053	7	7	15,054	2	8	3,60,107	10	3	2,43,009	2	6
1,20,997	8	0	1,20,897	8	0	...	...	...	1,20,897	8	0	1,006	0	0
76,316	2	8	75,316	2	8	...	...	...	75,316	2	8	...	...	...
7,99,480	8	2	5,40,267	3	0	15,054	2	8	5,55,321	5	8	2,44,150	2	6
8,027	10	0	7,977	10	0	...	...	...	7,977	10	0	60	0	0
73,333	4	0	73,333	4	0	...	...	...	73,233	4	0	10	0	0
3,350	7	11	3,320	16	11	28	8	0	3,349	7	11	10	0	0
24,121	0	0	2,412	0	0	2,412	0	0	4,824	0	0	19,257	0	0
1,08,841	7	2	85,943	15	2	2,440	8	0	89,384	7	2	19,457	0	0
1,22,619	13	2	1,22,710	13	2	written back 139	9	0	1,22,380	4	2	100	0	0
42,820	1	5	42,720	1	5	...	...	...	42,720	1	5	...	...	...
4,577	5	0	3,428	5	5	200	7	6	3,628	12	11	948	8	0
17,598	3	2	17,518	3	2	...	...	...	17,618	3	2	10	0	0
89	0	0	...	...	...	...	...	...	...	...	...	80	0	0
20	0	0	...	...	...	...	...	...	...	...	...	10	0	0
1,87,645	15	3	1,86,196	7	2	340	0	0	1,86,247	5	8	1,298	1	1
5,461	1	0	...	...	...	...	...	...	...	...	...	8,461	1	0
3,120	11	6	1,620	11	6	600	0	0	2,220	11	6	800	0	0
3,200	0	0	3,100	0	0	...	...	...	3,100	0	0	100	0	0
12,007	0	0	12,007	0	0	...	...	...	12,007	0	0	100	0	0
18,927	11	6	17,227	11	6	600	0	0	17,827	11	6	1,100	0	0

BENGAL CHAMBER OF COMMERCE.

Secretarial Department—General.

- (1) Balance Sheet as at 31st December 1941.
- (2) Revenue Account for the year ended 31st December 1941.

Secretarial Department—Provident Fund.

- (1) Balance Sheet as at 31st December 1941.
 - (2) Profit and Loss Account for the year ended 31st December 1941.
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BENGAL CHAMBER OF
(SECRETARIAL
Incorporated as a Company under section 26
BALANCE SHEET as

CAPITAL AND LIABILITIES.	Rs.	As.	P.	Rs.	As.	P.
CAPITAL ACCOUNT—						
Balance at 1st January 1941 ...	8,10,225	8	1			
Less—Deficit from Revenue Account ...	31,597	8	9			
	7,77,027	15	4			
Less—Royal Exchange deficit ...	7,477	10	6	7,80,150	4	10
Provision for Taxation ...				22,793	4	0
LIABILITIES—						
For expenses—						
Providence Fund Contribution ...	21,530	11	4			
Establishment ...	1,707	10	0			
Stationery ...	1,574	8	0			
Printing Report ...	2,548	10	0			
Electric Fans, Lights, Lifts etc	1,012	0	0			
New Royal Exchange Restaurant	7,139	6	0			
Petty Charges ...	1,507	1	0			
Audit Fee ...	600	0	0			
Subscription to Associated Chambers of Commerce of India ...	800	0	0			
Law Charges ...	645	0	0			
Charges General ...	886	5	0			
Printing ...	474	1	0			
Sundries ...	1,555	13	0	42,111	1	4
OTHER FINANCE—						
Deposits for Arbitration cases ...	36,861	12	0			
Bengal Flood Relief Fund ...	826	0	0			
Staff Income Tax Deductions ...	12,686	15	0			
Royal Exchange Deficit ...	7,477	10	6	57,792	5	6
Carried over ...				8,02,806	16	8

COMMERCE, CALCUTTA.
DEPARTMENT.
of the Indian Companies Act, 1882.
at 31st December 1941.

PROPERTY, AND ASSETS.	Rs.	As.	P.	Rs.	As.	P.
LAND No. 2, CLIVE STREET, AT COST ...				1,11,912	8	0
ROYAL EXCHANGE BUILDING AT COST ...	6,02,166	12	9			
Less—Depreciation to date ...	3,60,107	10	3	2,42,059	2	6
FURNITURE AND FITTINGS AT COST TO 31st DECEMBER 1940 ...	1,22,619	13	2			
Additions during the year at cost ...	480	7	0			
	1,23,100	4	2			
Deduct Sale proceeds ...	620	0	0			
	1,22,480	4	2			
Deduct—Depreciation as per last Account ... Rs. 1,22,619 13 2						
Less—Amount transferred to Revenue Account ... " 130 9 0				1,02,380	4	2
				100	0	0
LIBRARY AND PICTURES AT COST ...	42,820	1	5			
Less—Depreciation to date ...	42,730	1	5	100	0	0
STANDARD WEIGHTS, MEASURES AND TEST APPLIANCES AT COST ...	4,677	5	0			
Less—Depreciation to date ...	3,628	12	11	948	8	1
INSTALLATION OF ELECTRIC AND SANITARY WORKS AT COST ...	1,20,997	8	9			
Less—Depreciation to date ...	1,20,807	8	0	100	0	0
AIR CONDITIONING PLANT AT COST ...	24,121	0	0			
Less—Depreciation to date ...	4,824	0	0	10,297	0	0
New Royal Exchange Restaurant at cost ...				9,491	1	0
Carried over ...				5,84,978	3	7

BENGAL CHAMBER OF

(SECRETARIAL

Incorporated as a Company under section 26

BALANCE SHEET as

	Rs.	As.	P.	Rs.	As.	P.
Brought forward	9,02,806	15	8
TOTAL Rs.	9,02,806	15	8

COMMERCE, CALCUTTA.

DEPARTMENT).

of the Indian Companies Act 1882.

at 31st December 1941.

	Rs.	As.	P.	Rs.	As.	P.
Brought forward	1,84,978	3	7
DEBTS TO CHAMBER (UNSECURED)—						
Considered good	20,883	8	0
Due by Royal Exchange, Contribution, rent and expenses	11,516	7	0
				32,399	15	0
ADVANCES	3,287	1	3
INVESTMENTS IN GOVERNMENT SECURITIES AT MARKET VALUATION—						
Rs. 63,000/- 3% Loan 1903/05 @ 92/11/0	58,949	4	0
Rs. 80,000/- 4% Loan 1900/70 @ 107/14/0	86,300	0	0
Rs. 50,000/- 5% Loan 1945/05 @ 108/0/0	54,187	8	0
				1,99,436	12	0
Interest accrued on Investments	1,029	0	0
Unused Stamps in hand	261	7	9
Cash with Imperial Bank of India	66,243	4	4
Cash with Imperial Bank of India, Bengal Flood Relief Fund	826	0	0
Cash in hand	13,745	3	9
				81,075	15	10
TOTAL RS.	1,02,896	15	8

BENGAL CHAMBER OF
(SECRETARIAL
REVENUE ACCOUNT for the

EXPENDITURE.	Rs.	As.	P.	Rs.	As.	P.
To Establishment ... ..	...	...	...	2,99,378	10	0
.. Municipal Taxes ... ..	...	...	...	11,872	6	0
.. Current Repairs ... ..	...	...	...	1,770	11	0
.. Electric Fans, Lights, Lifts and Pumps including cost of current and spares Less—Received for the use of Lights and Fans	12,634	14	0	...	...	...
.. Depreciation on Building	3,285	16	0	9,348	15	0
.. Do. on Standard Weights, Meas- ures and Test appliances	15,054	2	8	...	...	...
.. Do. on Air Conditioning Plant	200	7	6	...	...	...
.. Fire Insurance	2,415	0	0	17,096	10	2
.. Contribution to Provident Fund ... ..	...	...	...	1,250	0	0
.. Printing Reports ... ..	...	...	...	21,330	11	4
.. Do. General	6,757	8	0	4,335	7	0
.. Less—Sundry Receipts	70	2	0	...	...	...
.. Charges General ... ..	...	...	...	6,678	6	0
.. Petty Charges ... ..	...	...	...	7,647	14	0
.. Stamps ... ..	...	...	...	6,538	2	3
.. Telegrams ... ..	...	...	...	1,016	13	0
.. Book-Binding ... ..	...	...	...	716	6	0
.. Government Gazettes, etc. ... ..	...	...	...	409	10	0
.. Audit Fee	3,600	0	0	292	7	0
.. Do. re: Income Tax Assessment 1941-42	150	0	0	...	...	...
.. Stationery ... ..	...	...	...	3,759	0	0
.. Telephone Charges ... ..	...	...	...	5,120	5	0
.. Publications ... ..	...	...	...	1,381	15	0
.. Commercial Education Prizes ... ..	...	...	...	1,000	11	0
.. Medical Attendance ... ..	...	...	...	225	0	0
.. Subscription to Associated Chambers of Commerce of India ... ..	...	...	...	1,000	0	0
.. Legal Charges ... ..	...	...	...	800	0	0
.. Provision for taxation ... ..	...	...	...	3,360	0	0
.. Prices Current ... ..	...	...	...	20,000	0	0
.. Tax under Bengal Finance Act 1939, for 1941-42 ... ..	...	...	...	291	13	0
.. Loss on revaluation of Investments ... ..	...	...	...	30	0	0
..	...	...	...	2,019	12	0
TOTAL Rs. ... ..	...	...	...	4,33,412	8	9

We beg to report that we have audited the foregoing Balance Sheet of the Bengal Chamber of Commerce, Secretarial Department as at 31st December, 1941, and Revenue Account for the year ended on that date. We have obtained all the information and explanations we have required and in our opinion such Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Departments affairs according to the best of our information and the explanations given to us, and as shown by the books of the Department.

The Balance Sheet and Revenue Account do not include the Accounts of the Licensed Measurers' Department.

Calcutta, } LOVELOCK & LEVES, } Auditors.
The 6th February 1942. } Registered Accountants, }

COMMERCE, CALCUTTA.
(DEPARTMENT).

year ended 31st December 1941.

INCOME.	Rs.	As.	P.	Rs.	As.	P.
By Members' Subscriptions ... ..	...	...	...	72,825	0	0
.. Monthly Contributions from the Associa- tions recognised by the Chamber	1,07,822	0	0	...	...	...
.. Do. do. Licensed Measurers Department	24,000	0	0	...	...	...
.. Do. do. Royal Exchange	6,000	0	0	...	...	...
.. Do. do. Indian Tea Market Expansion Board	21,000	0	0	...	...	...
.. Do. do. Indian Tea Licen- sing Committee	21,000	0	0	...	...	...
.. Do. do. Calcutta Liners Conference	12,000	0	0	2,51,822	0	0
.. Arbitration Fees ... ..	...	...	...	32,387	0	0
.. Fees for Certificates of Origin ... ..	...	...	...	9,056	0	0
.. Fees for strike Certificates ... ..	...	...	...	316	0	0
.. Interest on Investments and other Sources ... ..	...	...	...	7,690	7	0
.. Depreciation on Furniture and Fittings written back ... ..	...	...	...	139	9	0
.. Rent of No. 2, Clive Street— Royal Exchange	13,800	0	0	...	...	...
.. Licensed Measurers' Department	16,800	0	0	...	...	...
.. Messrs. Blackor & Co.	5,000	0	0	27,000	0	0
.. Deficit for the year carried to Capital Account ... ..	...	...	...	31,597	8	9
TOTAL Rs. ... ..	...	...	...	4,33,412	8	9

G. B. MORTON,
President.

R. R. HADDOW,
Vice-President.

D. O. FAIRBAIRN,
Secretary.

J. H. MURDER,
H. H. BURN,
J. H. S. RICHARDSON,
N. W. CRISWOLD,
A. DUNCAN,
E. B. PRATT,

Members of the
Committee.

**BENGAL CHAMBER OF
BALANCE SHEET**

LIABILITIES.		Rs.	As.	P.	Rs.	As.	P.
CAPITAL ACCOUNT—							
Subscriptions to 31-12-40 ...	Rs. 1,32,917 14 6						
Do, for 1941 ...	21,632 4 4						
Less—Refunded during 1941 ..	1,54,559 2 10						
	8,210 7 8	1,45,339	11	2			
Interest on Subscriptions to 31-12-40 ...	56,008 13 6						
Proportion of Profit for 1941 ..	7,374 6 8						
Less—Refunded during 1941 ..	63,383 4 2						
	5,109 0 11	58,274	3	3	2,03,613	14	5
Contributions to 31-12-40 ...	1,32,877 14 6						
Do, for 1941 ...	21,630 11 4						
Less—Refunded Rs. A. P. during 1941 7,620 0 8							
Forfeited during 1941 ...	1,723 3 5	9,243	4	1			
		1,45,165	5	9			
Interest on Contributions to 31-12-40 ...	56,008 13 6						
Proportion of Profit for 1941 ..	7,374 6 8						
Less—Refunded Rs. A. P. during 1941 6,005 2 3							
Forfeited during 1941 ...	106 5 6	5,111	7	9			
		58,271	12	5	2,03,437	2	2
Carried over ...					4,97,651	0	7

COMMERCE, PROVIDENT FUND.

as at 31st December 1941.

ASSETS.		Rs.	As.	P.	Rs.	As.	P.
OUTSTANDING—							
Amount due by Chamber ...	21,530	11	4				
Interest on Investments accrued ...	4,227	15	7		25,768	10	11
INVESTMENT—							
3% Defence Bonds 1946 for Rs. 62,000 @ market value ...	52,000	0	0				
3½ Defence Bonds 1940-52 for Rs. 33,000 @ market value ...	33,000	0	0				
3½ Howrah Bridge Loan 1956-66 for Rs. 19,000 @ market value ...	19,649	0	0				
2½ Rangoon Municipal Debentures 1966-76 for Rs. 10,000 @ market value ...	19,213	12	0				
4% Mymensingh Bhairoh Bazar Rly. Debentures 1955 for Rs. 20,000 @ market value ...	20,400	0	0				
4% Calcutta Municipal Debentures for Rs. 6,500 @ market value ...	6,518	12	0				
4% Calcutta Port Trust Debentures for Rs. 28,500 @ market value ...	29,863	12	0				
4½ Loan 1969-70 for Rs. 1,57,100 @ market value ...	1,60,471	10	0				
5% Loan 1945-55 for Rs. 27,000 @ market value ...	29,911	8	0		3,80,128	6	0
Imperial Bank of India ...					5,612	0	10
Carried over ...					4,11,309	1	9

BENGAL CHAMBER OF
BALANCE SHEET

	Brought forward	Rs.	As.	P.	Rs.	As.	P.
Forfeits to 31-12-40 .. Rs.	3,291	7	11		467,951	0	7
Less—Refunded during 1941 249 3 11							
Forfeited during 1941 .. — 7 7 7	256	11	6	3,034	12	5	
Interest on Forfeits to 31-12-40..	404	0	4				
Proportion of Profit for 1941 ..	128	9	3				
	532	9	7				
Less—Refunded during 1941 Rs. A. P. 33 10 2							
Forfeited during 1941 .. 0 7 11	34	2	1	498	7	6	
CAPITAL RESERVE—UNPAID BALANCES—							
Subscriptions to 31-12-32 ... Rs.	470	0	0		4,10,584	3	11
Interest on Subscriptions to 31-12-32 .. "	2	6	7	472	6	7	
Contributions to 31-12-32 ... "	240	0	0				
Interest on Contributions to 31-12-32 .. "	2	6	8	242	6	8	
					714	13	3
					4,11,299	1	0
SUNDRY CREDITORS					100	0	0
TOTAL RS.					4,11,399	1	9

CALCUTTA.

The 17th February 1942.

Examined and found correct,
 LOVELOCK & LEWES,
Chartered Accountants, Managers.
Registered Accountants,

COMMERCE, PROVIDENT FUND.
as at 31st December 1941.

	Rs.	As.	P.	Rs.	As.	P.
Brought forward	4,11,300	1	9
TOTAL. RS.	4,11,300	1	9

N. W. CHISHOLM, } Trustees.
E. B. PRATT, }

(172)

BENGAL CHAMBER OF
PROFIT AND LOSS ACCOUNT

	Percentage.	Rs.	As.	P.	Rs.	As.	P.
To EXPENSES	07	...	...	...	256	9	0
„ Surplus carried to Capital Account—							
Proportion of Profit on Subscriptions ...	1·87	7,374	6	8			
Do. on Contributions ...	1·87	7,374	6	8			
Do. on Forfeits ...	·04	128	9	3			
	3·78				14,877	6	7
 TOTAL Rs.	3·85	...	...	...	15,133	15	7

CALCUTTA, }
The 17th February 1945. }
Examined and found correct,
LOVELOCK & LEWES, }
Chartered Accountants, } Managers.
Registered Accountants, }

(173)

COMMERCE, PROVIDENT FUND.

for the year ended 31st December 1941.

	Per- cent- age	Rs.	As.	P.	Rs.	As.	P.
By Interest	3·36	...	...	...	13,189	6	2
„ Forfeiture	·46	...	...	...	1,837	8	5
„ Profit on revaluation of Securities...	·03	...	...	...	107	1	0
 TOTAL Rs.	3·85	...	...	...	15,133	15	7

N. W. CHISHOLM. }
E. B. PRATT, } Trustees.

List of Presidents of the Bengal Chamber of Commerce.

President.	Firm	Election.
Mr. R. H. Cockerell	...	1831
" J. Stewart	...	1833
" B. H. Cockerell	...	1835
" John Jackson	...	1837
" T. R. Mackenzie	...	1838
" B. H. Cockerell	...	1839
" N. Alexander	...	1840
" E. R. Mackenzie	...	1841
" John Storm	...	1842
" J. P. McKinnin	...	1843
" T. Lesch	...	1844
" John Storm	...	1845
" J. Bodwih	...	1846
" G. J. Richards	...	1847
" W. F. Ferguson	...	1848
" Henry Cowie	...	1849
" C. B. Skinner	...	1850
" John Allan	...	1851
" J. J. Mackenzie	...	1852
" John Cowie	...	1853
" Jas. J. Mackenzie	Messrs. Mackillop, Stewart & Co.	1st May 1854
" Jas. J. Mackenzie	Do.	10th " 1854
" David Cowie	" Cowie & Co.	21st " 1855
" David Cowie	Do.	27th " 1856
" David Cowie	Do.	27th " 1857
" D. Mackinlay	Do.	28th " 1858
" D. Mackinlay	Gillanders, Arbuthnot & Co.	28th " 1859
" J. N. Bullen	Do.	10th " 1860
" W. S. Pitts	Kettlewell, Bullen & Co.	10th " 1861
" J. N. Bullen	Agents, Chartered Mercantile Bank	6th " 1862
" Wm. Maitland	Mackillop, Stewart & Co.	6th " 1863
Hon. Mr. J. N. Bullen	Messrs. Kettlewell, Bullen & Co.	1st " 1864
" " J. N. Bullen	Do.	18th " 1864
Mr. P. Schiller	Do.	3rd June 1865
" R. Scott-Moncrieff	Borradaile, Schiller & Co.	28th May 1866
" Henry Crooke	Steel, McIntosh & Co.	1st June 1867
" Jas. Rome	Crooke, Rome & Co.	1st June 1868
" Jas. Rome	Do.	21st May 1869
" R. J. Bullen Smith	Jardine, Skinner & Co.	shortly after, no date.
Hon. Mr. R. J. Bullen Smith	Do.	21st May 1870
" " R. J. Bullen Smith	Do.	21st " 1871
Mr. J. C. Murray	Kettlewell, Bullen & Co.	21st " 1872
" " J. C. Murray	Do.	21st " 1873
Hon. Mr. H. H. Sutherland	Begg, Dunlop & Co.	Jan. 1874
" " B. D. Colvin	Colvin, Cowie & Co.	March 1874
Mr. J. C. Murray	Do.	20th May 1874
" " B. D. Colvin	Kettlewell, Bullen & Co.	20th May 1875
" " B. D. Colvin	Do.	20th May 1876
" " B. D. Colvin	Do.	20th May 1877
" " B. D. Colvin	Do.	20th May 1878
" " B. D. Colvin	Do.	20th May 1879
" " B. D. Colvin	Do.	20th May 1880
" " B. D. Colvin	Do.	20th May 1881
" " B. D. Colvin	Do.	20th May 1882
" " B. D. Colvin	Do.	20th May 1883
" " B. D. Colvin	Do.	20th May 1884
" " B. D. Colvin	Do.	20th May 1885
" " B. D. Colvin	Do.	20th May 1886
" " B. D. Colvin	Do.	20th May 1887
" " B. D. Colvin	Do.	20th May 1888
" " B. D. Colvin	Do.	20th May 1889
" " B. D. Colvin	Do.	20th May 1890
" " B. D. Colvin	Do.	20th May 1891
" " B. D. Colvin	Do.	20th May 1892
" " B. D. Colvin	Do.	20th May 1893
" " B. D. Colvin	Do.	20th May 1894
" " B. D. Colvin	Do.	20th May 1895
" " B. D. Colvin	Do.	20th May 1896
" " B. D. Colvin	Do.	20th May 1897
" " B. D. Colvin	Do.	20th May 1898
" " B. D. Colvin	Do.	20th May 1899
" " B. D. Colvin	Do.	20th May 1900

President.	Firm	Election.
Hon. Mr. R. S. Sack	Messrs. R. Sack & Co.	14th June 1887
Sir Alex. Wilson, Kt.	Jardine, Skinner & Co.	23rd Feb. 1888
Sir Alex. Wilson, Kt.	Do.	23rd " 1889
Mr. Jas. L. Mackay	Mackinnon, Mackenzie & Co.	23rd " 1890
Hon. Mr. Jas. L. Mackay, C.B.E.	Do.	9th " 1891
" " " " " "	Do.	23rd " 1892
" " " " " "	Do.	23rd " 1893
" " " " " "	Do.	23rd " 1894
" " " " " "	Do.	23rd " 1895
" " " " " "	Do.	23rd " 1896
" " " " " "	Do.	23rd " 1897
" " " " " "	Do.	23rd " 1898
" " " " " "	Do.	23rd " 1899
" " " " " "	Do.	23rd " 1900
" " " " " "	Do.	23rd " 1901
" " " " " "	Do.	23rd " 1902
" " " " " "	Do.	23rd " 1903
" " " " " "	Do.	23rd " 1904
" " " " " "	Do.	23rd " 1905
" " " " " "	Do.	23rd " 1906
" " " " " "	Do.	23rd " 1907
" " " " " "	Do.	23rd " 1908
" " " " " "	Do.	23rd " 1909
" " " " " "	Do.	23rd " 1910
" " " " " "	Do.	23rd " 1911
" " " " " "	Do.	23rd " 1912
" " " " " "	Do.	23rd " 1913
" " " " " "	Do.	23rd " 1914
" " " " " "	Do.	23rd " 1915
" " " " " "	Do.	23rd " 1916
" " " " " "	Do.	23rd " 1917
" " " " " "	Do.	23rd " 1918
" " " " " "	Do.	23rd " 1919
" " " " " "	Do.	23rd " 1920
" " " " " "	Do.	23rd " 1921
" " " " " "	Do.	23rd " 1922
" " " " " "	Do.	23rd " 1923
" " " " " "	Do.	23rd " 1924
" " " " " "	Do.	23rd " 1925
" " " " " "	Do.	23rd " 1926
" " " " " "	Do.	23rd " 1927
" " " " " "	Do.	23rd " 1928
" " " " " "	Do.	23rd " 1929
" " " " " "	Do.	23rd " 1930
" " " " " "	Do.	23rd " 1931
" " " " " "	Do.	23rd " 1932
" " " " " "	Do.	23rd " 1933
" " " " " "	Do.	23rd " 1934
" " " " " "	Do.	23rd " 1935
" " " " " "	Do.	23rd " 1936
" " " " " "	Do.	23rd " 1937
" " " " " "	Do.	23rd " 1938
" " " " " "	Do.	23rd " 1939
" " " " " "	Do.	23rd " 1940
" " " " " "	Do.	23rd " 1941
" " " " " "	Do.	23rd " 1942

BENGAL CHAMBER OF COMMERCE.

COMMITTEE FOR THE YEAR 1941-42

President :

SIR GEORGE MORTON, O.B.E., M.C.,
Messrs. Bird & Co.

Vice-President :

THE HON'BLE MR. R. N. HADDOW,
Messrs. Mackinnon, Mackenzie & Co.

Members :

MR. J. H. BURDEN,
Messrs. Jardine, Skinner & Co.

SIR HARRY BURN,
Messrs. McLeod & Co., Ltd.

MR. N. W. CHISHOLM,
National Bank of India, Ltd.

MR. A. DUNCAN,
Bengal Nagpur Railway Co., Ltd.

SIR BENJAMIN PRATT,
Imperial Chemical Industries (India), Ltd.

SIR HENRY RICHARDSON,
Messrs. Andrew Yule & Co., Ltd.

MR. H. G. STOKES, O.B.E.,
Messrs. Shaw, Wallace & Co.

**MEMBERS
OF THE
BENGAL CHAMBER OF COMMERCE.**

(Corrected to 25th February 1942).

CHAMBER MEMBERS :

- | | |
|--|--|
| G. Atherton & Co. (Eastern),
Ld. | Bengal Telephone Corporation,
Ld. |
| Air Conditioning Corporation,
Ld. | Bird & Co. |
| Allahabad Bank, Ld. (<i>Calcutta
Branch</i>). | Birkmyre Brothers. |
| Allen & Hanburys, Ld. | Black & Co. |
| Aluminium Manufacturing Co.,
Ld. | Blackwood, Bryson & Co., Ld. |
| Anderson, Wright & Co. | Bombay Co., Ld. |
| Apcar & Co. | Boots Pure Drug Co., Ld. |
| T. S. Apcar & Co. | W. H. Brady & Co., Ld. |
| Asbestos & Belting Co., Ld. | Braithwaite & Co. (India), Ld. |
| Asbestos Cement, Ld. | Britannia Biscuit Co., Ld. |
| Assam Oil Co., Ld. | British India Steam Naviga-
tion Co., Ld. |
| Assam Railways & Trading Co.,
Ld. | British Insulated Cables, Ld. |
| Associated British Machine Tool
Makers, Ld. | British Overseas Airways
Corporation. |
| The Associated Cement Com-
panies, Ld. | Brooke Bond India, Ld. |
| Associated Electrical Industries
(India), Ld. | Burmah-Shell Oil Storage &
Distributing Co. of India, Ld. |
| Automatic Telephone & Elec-
tric Co., Ld. | Burn & Co., Ld. |
| W. & T. Avery, Ld. | |
| Babcock & Wilcox, Ld. | Calcutta Electric Supply Cor-
poration, Ld. |
| Ballardie Thompson &
Matthews. | Calcutta Port Commissioners. |
| Balmer, Lawrie & Co., Ld. | Calcutta Tramways Co., Ld. |
| Bank of India, Ld. | Caledonian Printing Co., Ld. |
| Barry & Co. | Callender's Cable & Construction
Co., Ld. |
| Becker, Gray & Co. (1930), Ld. | Carritt, Moran & Co. |
| Begg, Dunlop & Co., Ld. | Central Agency Ld. |
| Agent & General Manager,
Bengal-Nagpur Railway Co.,
Ld. | Chartered Bank of India, Aus-
tralia & China. |
| Agent, Bengal & North-Western
Railway Co., Ld. (<i>Gorakhpore</i>). | Chloride Electrical Storage Co.
(India), Ld. |
| | S. C. Chunder & Co. |
| | Commercial Union Assurance
Co., Ld. |
| | Thomas Cook & Son. |
| | Cox & Kings (Agents), Ld. |
| | W. S. Cresswell & Co. |

S. Curliender & Co.
Cutler, Palmer & Co.

Don, Watson & Co., Ltd.
John Dickinson & Co., Ltd.
Orr, Dignam & Co.
Dorman, Long & Co., Ltd.
Louis Dreyfus & Co., Ltd.
W. F. Ducat & Co.
Thomas Duff & Co., Ltd.
J. C. Duffus & Co., Ltd.
Duncan Brothers & Co., Ltd.
Dunlop Rubber Co. (India), Ltd.

The General Manager, East
Indian Railway.

Eastern Bank, Ltd.
The General Manager, Eastern
Bengal Railway.

Lionel Edwards, Ltd.
B. N. Elias & Co., Ltd.
English Electric Co., Ltd.
Sir David Ezra.

A. W. Figgis & Co.
James Finlay & Co., Ltd.
A. Forbes & Co., Ltd.
Ford, Rhodes, Thornton & Co.

Ganges Rope Co., Ltd.
Garden Reach Workshops, Ltd.
General Electric Co. (India), Ltd.

G. A. Georgiadi & Co.
D. Gestetner (India), Ltd.
Gillanders, Arbuthnot & Co.
Gladstone, Wyllie & Co.
Glenfield & Kennedy, Ltd.
Godfrey Philip (India), Ltd.
Grahams Trading Co. (India), Ltd.

Gramophone Co., Ltd.
Grindlay & Co.
Guest, Keen, Williams, Ltd.

Harrisons & Crossfield, Ltd.
W. Haworth & Co.

Hazareemull, Heeralall.
Heathly & Gresham, Ltd.
P. W. Heilgers & Co.
Gordon Henderson & Co., Ltd.
W. T. Henley's Telegraph
Works Co., Ltd.
A. & S. Henry & Co., Ltd.
Alfred Herbert (India), Ltd.
Hoare, Miller & Co., Ltd.
Holmes, Wilson & Co.
Hongkong & Shanghai Bank-
ing Corporation.
Hoyle, Robson, Barnett & Co.,
(India), Ltd.

Imperial Bank of India.
Imperial Chemical Industries
(India), Ltd.

Imperial Tobacco Co. of India,
Ltd.

India General Navigation & Ry.
Co., Ltd.

India Rubber Gutta Percha &
Telegraph Works Co., Ltd.

India Tyre & Rubber Co.
(India), Ltd.

Indian Copper Corporation, Ltd.
Indian Malleable Castings, Ltd.

Indian Molasses Co., Ltd.
Indian National Airways, Ltd.

Indian Oxygen & Acetylene
Co., Ltd.

Indian Rubber Manufacturers
Ltd.

William Jacks & Co., Ltd.
Jardine, Menzies & Co.
Jardine, Skinner & Co.
Jesson & Co., Ltd.
Jewell Filter Co., Ltd.
Ivan Jones, Ltd.
J. D. Jones & Co.

Jost's Engineering Co., Ltd.

Kettlewell, Bullen & Co., Ltd.
Keymer, Bagshaw & Co., Ltd.
Kilburn & Co.
King Brothers.

Landale & Clark, Ltd.
Landale & Morgan.
Latex Treatments, Ltd.
Prawn Kissen Law & Co.
Lever Brothers (India), Ltd.
Lewis & Tylor, Ltd.
Lipton, Ltd.

Liverpool & London & Globe
Insurance Co., Ltd.

Lloyds Bank, Ltd.

London & Lancashire Fire In-
surance Co., Ltd.

Longmans, Green & Co.
Lovejoy & Lewes.

James Luke & Sons.
Lyall, Marshall & Co.

Lyons (India), Ltd.

Macfarlane & Co., Ltd.
Mackenzie, Lyall & Co.

Mackinnon, Mackenzie & Co.
Mackintosh, Burn, Ltd.

Macneill & Co.
A. & J. Main & Co., Ltd.

A. M. Mair & Co.
S. Manasseh & Sons.

Marshall Sons & Co. (India)
Ltd.

Martin & Co.
Martin & Harris.

Mather & Platt, Ltd.
May & Baker (India), Ltd.

McGregor & Balfour, Ltd.
McLeod & Co.

McLeod & Co., Ltd.
Mercantile Bank of India, Ltd.

Metal Box Co. of India, Ltd.
D. L. Millar & Co., Ltd.

Morgan & Co., Ltd.
Morgan, Walker & Co.

Mytton, Wallace & Co.

National Bank of India, Ltd.
New Zealand Insurance Co.,
Ltd.

Normans, Ross & Co.
North British & Mercantile
Insurance Co., Ltd.

J. B. Norton & Sons, Ltd.

Stanley Oakes & Co.
Ocean Accident & Guarantee
Corporation, Ltd.
Oriental Gas Co., Ltd.
F. & C. Osler, Ltd.

Parry & Co., Ltd.

Peninsular & Oriental Steam
Navigation Co.

Pigott, Chapman & Co.
Pinchin, Johnson & Co., Ltd.

Place, Siddons & Gough.
Planters' Stores and Agency
Company, Ltd.

Plummer Bros. & Co.
Price, Waterhouse, Peat & Co.

Ralli Brothers, Ltd.

Ramdutt, Ramkissendass.
Reed, Ward & Co.

Rivers Steam Navigation Co.,
Ltd.

Roberts, McLean & Co., Ltd.
Royal Exchange Assurance Cor-
poration.

Royal Insurance Co., Ltd.

David Sassoon & Co., Ltd.

M. A. Sassoon & Sons, Ltd.
Saxby & Farmer (India), Ltd.

Scott & Saxby, Ltd.
Scottish Union & National
Insurance Co.

Ramchand Seal & Co.
Sewaram, Kaluram.

Shalimar Paint Colour & Var-
nish Co., Ltd.

Shew, Wallace & Co.
A. J. Shellim & Co.

Shimwell & Brother (Calcutta),
Ltd.

R. Sim & Co., Ltd.
Sinclair & Co.

Sinclair, Murray & Co., Ltd.
Smith, Stanistreet & Co., Ltd.

South British Insurance Co., Ld.	T. E. Thomson & Co., Ld.
Spencer & Co., Ld.	Turner, Morrison & Co., Ld.
Standard Brands, Ld.	
Standard Life Assurance Co., Ld.	Union Insurance Society of Canton, Ld.
<i>The Statesman, Ld.</i>	
Steel Brothers & Co., Ld.	Valvoline Oil Co.
Octavius Steel & Co., Ld.	Villiers, Ld.
R. Steel & Co., Ld.	
Stewarts & Lloyds of India, Ld.	C. C. Wakefield & Co., Ld.
J. Stone & Co., Ld.	D. Waldie & Co.
Talbot & Co.	W. J. Walker & Co.
W. H. Targett & Co., (<i>Capital</i>).	Williamson, Magor & Co.
Tata Iron & Steel Co., Ld.	Worthington-Simpson, Ld.
J. Thomas & Co.	
John Thompson Wolverhampton (India), Ld.	Andrew Yule & Co.
	Andrew Yule & Co., Ld.

ASSOCIATE MEMBERS :

Armco (India), Ld.	Nederlandsch Indisch Handelsbank.
Bata Shoe Co., Ld.	
Clegg, Cruickshank & Co., Ld.	Nestlé and Anglo-Swiss Condensed Milk (Export) Co., Ld.
East Asiatic Co., Ld. (<i>Calcutta Agency</i>).	
G. & M. Fogt.	Netherlands Trading Society.
The Goodyear Tyre & Rubber Co. (India), Ld.	Standard-Vacuum Oil Co.
Ludlow Jute Co., Ld.	SKF Ball Bearing Co., Ld.
National Carbon Co. (India), Ld.	Volkart Brothers.
Nederland Steam Navigation Co.	Western India Match Co., Ld.

HONORARY MEMBER :

Mr. George Morgan, C.I.B., M.L.A.

SUNDY REFERENCES.

Adulteration of Olive Oil.
Air Mails : Information re.
Allocation of Stevedoring Work in War time.
Allowances of Secret Commission for purposes of Excess Profits tax.
All-India Standard Contracts for Wheat, Linseed and Groundnuts (Kernels for crushing).
Annual revision of the list of cotton piecegoods.
A. R. P. Civil Defence expenditure—Indo-Burma Immigration Agreement.
A. R. P. First Aid and Home Nursing—Women's Section.
A. R. P. Lighting Restrictions : Police action.
A. R. P. Propaganda for house-holders.
A. R. P. Tube Wells.
Bengal Central Cyclone Relief Committee.
Bombay Industrial Disputes Act—Working on Ramzan day—An illegal change.
British Community War Fund in Egypt.
Carriage of Indian Mails and through India Mails from Calcutta to the Straits, China and Japan.
Carriage of passengers by air between India and Burma.
Commonwealth of Australia : Import Licensing Regulation.
Condition of the Old Benares Road between Chanditala and Shekhala.
Contributions to War Funds on the Second Anniversary of the declaration of War.
Court of Enquiry into Stevedoring Labour Conditions.
Cycle Rickshaws.
Defence of India Rules : Procedure to be followed in respect of claims for compensation to property.
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Deposit fees for the renewal of license issued by the Department of Explosives for Dangerous petroleum.
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Enhancement of rate for unfiltered water supply to ratepayers for garden purposes.
Evacuation from Calcutta : Advances of pay to staff of firms.
Excess Profits Tax Act : Delay in completion of Assessment.
Excess Profits Tax, Income-tax and Super-tax : Investments and bonuses.
Export Advisory Council.
Export of Manila rope and cordage.
Fact Finding Committee : (Handloom and Mills) Questionnaire.
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Freezing of Japanese assets in India.

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Government purchase of Medical Supplies from the U. K.
Groundnut position in India : Maintenance of agreed price by His Majesty's Government.

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Hour of delivery of mails from the Calcutta General Post Office.

Importation of Cotton packs into Egypt.

Import Control over steel.

Imports from Canada : Need for priority orders.

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Indian Income-tax Act, 1922, as amended Section 23A.

Indian Stores Department : Conditions of Contract.

Indian Sugar Standards 1940-41.

India's War effort : Supply and Indian Stores Department.

Industrial Strikes : Charges for police protection.

I. S. D. Contract Form : Marine and War Risk Insurance Clause.

Jute Arbitration : Inclusion of Indian Jute Merchants in the panel of Arbitrators.

Lack of Insurance facilities for goods transported in neutral vessels.

Lease of Flour Mills to Government for the production of flour

atta and bran from wheat supplied by Government.

Lighthouse for the Blind.

Mayor's fund for London air raid victims.

Newspaper control order.

Port Commissioners' Charges on raw wool in bales.

Port Commissioner's Demurrage Charges : Chinese Consignments.

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Reserve Bank of India : Exchange Control.

Registration of Firms as approved "Contractors" to the Department of Supply : Application fee.

Registration of Telegraphic Addresses.

Sea Customs Act Sec. 30(b) : Guarantees in respect of goods assessed to duty.

Sidings at berths Nos. 22 and 23 and the Horse Jetty.

Society for the Protection of Children in India.

Street Vendors in Calcutta.

Suspension of coal booking during Kumbha Mela in the year 1941-42.

Supply Department : Manufacture in India of brass wire seamless metal tubing and manganese copper.

Supply Department : Manufacture in India of Medical Syringes.

Survey of available Lighters.

The Roger Mission.

Thirteenth Industries Conference—Provisional Agenda.

Trade Regulations in Italian East Africa.

Transshipment in South Africa.

Weather Working Days.

BENGAL CHAMBER OF COMMERCE. RULES AND REGULATIONS

OF

THE PROVIDENT FUND.

(As Amended in February 1942).

1. These Rules and Regulations shall take effect as from the 1st day of January 1907.

2. "Chamber" means the Bengal Chamber of Commerce incorporated under Section 26 of the Indian Companies Act, 1882.

"Committee" means the members of the Committee for the time being of the Bengal Chamber of Commerce.

"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 employee 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 employee by any means outside his fixed 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 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 be vested 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 employee of the Chamber in the service of the Chamber on 1st January 1907, and every employee who shall join the service of the Chamber 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.

6. (a) The subscription to the Fund shall be a sum equal to 5 per cent. on the amount of the salary of each employee, 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 employee with the Provident Fund.

Provided that with effect as on and from the first day of January 1940 every employee joining the service of the Chamber on or after that date shall be required to pay a sum equal to 8½% of his monthly salary as his subscription under this rule and that this amount shall also be payable by all those in the service of the Chamber before that date who have intimated their willingness to pay such increased subscription it being understood that otherwise the conditions as to compulsory deductions and to contributions by the Chamber shall be as if this proviso had no effect.

*(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 employee who is to be permitted to take the increased benefits, shall contribute a sum equal to 10% on the amount of his salary.

An employee in the service of the Chamber on the first day of January 1929 who has been or may be so nominated shall have the right to elect whether he shall pay the increased subscription under the proviso 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.

*6(b) was added by the Committee on the 19th February 1929.

An employee joining the service of the Chamber after the first day of January 1929 shall be bound to contribute at the higher rate from the date on which he is so nominated as aforesaid.

Nomination shall be in the absolute and unfettered discretion of the Committee, and shall be recorded in the minutes of the meeting of the Committee at which they are made, and shall be communicated to the employee concerned. An employee's rights of election (if any) shall run from the date on which he receives notice of his nomination.

17. Deleted.

8. The subscription of any employee absent on leave or furlough shall, during the period of such absence be assessed on the salary allowed during such absence, but any employee shall be at liberty, subject to the consent of the Committee, 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 Committee prior to the due date for payment of salary next after such employee shall have obtained leave or furlough.

9. The Chamber shall contribute to the Fund a sum equal to the aggregate amount of the monthly subscriptions of all the employees of the Chamber and shall pay the same each month to the credit of the Fund but the Chamber may at any time cease or withdraw contributions in respect of any employee 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 employee represented by or referable to contributions by the Chamber and the interest thereon shall be forfeited to the Fund. The Managers shall monthly on receipt of the Chamber's contribution credit each employee with the equivalent of his subscription for the month in respect of which the Chamber's contribution is made.

10. The Committee shall, from time to time, pay into the Imperial Bank of India 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

†Deleted by the Committee on the 28th April 1931.

the expenses of management. All moneys to the credit of such account shall be dealt with only in accordance with these Rules and Regulations, and all or any portion of such moneys shall be withdrawn from such account only by cheques bearing the signatures of the two Trustees in addition to the signature of the Secretary of the Chamber.

11. All 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 Imperial Bank of India (who shall hold same in safe custody on behalf of the Trustees) at their discretion in accordance with the provisions of sub-section (2) of section 282B of the Indian Companies Act, 1913 so however that the securities in which the contributions made by employees and the interest on the accumulated balance of such contributions are payable both in respect of capital and interest in British India. 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. The Managers shall on the 30th June and on the 31st day of December in each year after having ascertained the amount available for division among the members arising from the interest accrued on securities, any sums forfeited to the Fund under these Rules and Regulations, and all other moneys (if any) that should properly be brought into account, less the necessary expenses of management as provided by Rule 3, provisionally credit each employee in proportion to the amount standing to his credit on each 30th June and 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 on the 30th day of June and the 31st day of December of every succeeding year, the Managers shall, subject to the approval

of the Trustees, ascertain and fix the market value as on the said 30th June or 31st December as the case may be 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 employee in the books of the Fund with a share of the difference between the value as appearing from the last preceding valuation recorded in the said books and the then market value as so fixed and ascertained as aforesaid of the said Investments and Securities including interest as aforesaid in proportion to the amount at credit of each employee on the said 30th June or 31st December, as the case may be.

15. A statement of account of each employee shall be made up to the 31st December of each year, and each employee shall be required to certify in writing upon such account that the amount therein shown, as standing to his credit, is correct.

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

17. On the death of any employee while in the service of the Chamber the Managers shall subject to the 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 or on the 31st day of December (whichever date shall be later) preceding such death, together with the amount in full of his paid-up subscriptions and his share of his Chamber's contribution under Rule 9 from such date up to the date of such death.

18. On the voluntary resignation or retirement of any employee 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 up to the date of such

resignation or retirement and shall in respect of the remainder of the balance standing to his credit in the books of the Fund on the 30th day of June or on the 31st day of December (whichever date shall be the later) 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 and shall in addition pay to him a like percentage of his share of the Chamber's contribution under Rule 9 from such 30th day of June or 31st day of December up to the date of his voluntary resignation or retirement.

19. In the case of an employee 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 employee 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 employee, the amount standing to his credit in the books of the Fund on the 30th day of June or on the 31st day of December (whichever date may be later) preceding such incapacity, resignation or retirement and also (subject as aforesaid) the amount in full for his paid-up subscriptions and his share of the Chamber's contributions under Rule 9 from such date up to the date of such incapacity, resignation, or retirement.

20. If any employee shall be dismissed from the service of the Chamber, the Managers shall (subject to these Rules) pay to him the aggregate amount only subscribed by him to the Fund, without interest, and the balance if any of all moneys then standing to his credit in the books of the Fund shall (subject as aforesaid) upon such dismissal be forfeited to the use of the Fund and shall be dealt with accordingly. Provided also that the Managers may at any time, with the consent of the Committee, pay to any such dismissed member the amount to which he would have been entitled under Rule 18, if he had voluntarily retired from the service of the Chamber and had not been dismissed.

21. The Chamber shall have a first and paramount charge upon the amount 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 employee 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 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 employee.

23. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member, for the purpose of obtaining free of stamp duty a grant of Probate or Letters of Administration or Succession Certificate or any other purpose, such certificate shall be in the following form :—

No

BENGAL CHAMBER OF COMMERCE PROVIDENT FUND.

It is hereby certified that the balance standing in the books of the Provident Fund of the Bengal Chamber of Commerce, to the credit of.....

.....of..... numbered as above on the

..... day of..... was Rupees.....

dated this..... day of..... 19.....

Entered.....

Examined.....

.....
Managers.

24. No employee 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 employee so transferring or assigning his interest as aforesaid, shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund, and be dealt with accordingly, and further if any prohibitory order or attachment, or process of a 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 employee 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 employee 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 employees, or his wife, children, or relations and the Managers shall deal with such moneys accordingly on the written requisition of the Committee.

24A. Notwithstanding anything to the contrary contained in Rule 24 hereof the Trustees may at their discretion but subject to the consent of the Managers allow withdrawals by a member but only for the purpose of paying premia on policies of insurance on the life of the member or of his wife; any such withdrawals shall be on and subject to such terms and conditions as the Trustees may determine PROVIDED NEVERTHELESS that such withdrawals and such terms and conditions as aforesaid shall not contravene the conditions laid down in the Indian Income Tax (Provident Funds Relief) Rules for the time being in force.

25. The Chamber undertakes to hold every Trustee indemnified against all proceedings, cost and expenses, occasioned by any claim in connection with the Fund not arising from his negligence or fraud.

26. With the approval of the Commissioner of Income Tax, Bengal, it shall be lawful for the Committee, from time to time, and at any time hereafter, in writing under their hands, to alter, vary, modify, 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 employee, 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 employee, or any Executor, Administrator, or next-of kin of any employee 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 every such case the matter in dispute shall be referred in writing to two Arbitrators, and such reference shall be deemed to be a submission to arbitration within the Indian Arbitration Act, 1899, or any statutory modification or re-enactment thereof for the time being in force, the provisions whereof shall apply as far as applicable.

I hereby declare that I have read the foregoing Rules and Regulations of the Provident Fund of the Bengal Chamber of Commerce, and that I agree to be bound by them.

Dated the.....day of.....19.....

Name in full.....

Date of birth.....

Nature of appointment.....

Date of joining service.....

Salary per mensem, Rupees.....

Signature.....

Witness.....

BENGAL CHAMBER OF COMMERCE.

Committee of Chamber, &c., and
Recognised Associations.

(Corrected to 1st June 1942.)

BENGAL CHAMBER OF COMMERCE.

Committee of the Bengal Chamber of Commerce:

1. Hon. Mr. R. R. Haddow, Messrs. Mackinnon, Mackenzie
President & Co.
2. Mr. J. H. Burder, Jardine, Skinner & Co.
Vice-President
3. Sir Harry Burn Imperial Chemical Industries
(India), Ltd.
4. Mr. N. W. Chisholm The National Bank of India, Ltd.
5. T. S. Gladstone Messrs. Gillanders, Arbuthnot &
Co.
6. R. B. Lagden, O.B.E., McLeod & Co., Ltd.
M.C.
7. R. B. Marriott East Indian Railway.
8. K. W. Mealing Messrs. Andrew Yule & Co., Ltd.
9. Sir George Morton, Bird & Co. and
O.B.E., M.C. F. W. Heilgers & Co.

Royal Exchange Committee:

1. Hon. Mr. R. R. Haddow, Messrs. Mackinnon, Mackenzie
President & Co.
2. Mr. J. H. Burder, Jardine, Skinner & Co.
Vice-President
3. R. Arakie B. N. Elias & Co., Ltd.
4. D. L. Dickson Normans, Ross & Co.
5. C. H. Heape Place, Siddons & Gough.
6. V. W. Murray Blacker & Co.
7. W. T. C. Parker Lloyds Bank, Ltd.
8. R. W. Plummer Messrs. Plummer Brothers &
Co.
9. J. L. Ruthven Landale & Morgan.

Licensed Measurers Department Committee:

1. Mr. L. W. Balcombe, Messrs. Turner, Morrison & Co.,
Chairman Ltd.
2. J. Aitken James Finlay & Co., Ltd.
3. I. H. Fleming Thomas Duff & Co., Ltd.
4. G. A. Hogg George Henderson &
Co., Ltd.
5. N. Macleod Mackinnon, Mackenzie
& Co.
6. B. Lyne Honre, Miller & Co., Ltd.
7. T. L. Swales Ralli Brothers, Ltd.

Imported Cloth and Yarns Sub-Committee:

- | | | |
|----|------------------------|--|
| 1. | Mr. J. A. Edwardes | Messrs. Hoare, Miller & Co., Ltd. |
| | Evans, <i>Chairman</i> | |
| 2. | „ J. W. Anderson ... | „ Grahams Trading Co.
(India), Ltd. |
| 3. | „ P. A. Gronopulo ... | „ Ralli Brothers, Ltd. |
| 4. | „ G. J. K. Hook ... | „ Anderson, Wright & Co. |
| 5. | „ H. F. Smith ... | The Bombay Co., Ltd. |

Indigenous Cloth and Yarns Sub-Committee:

- | | | |
|----|--------------------|----------------------------------|
| 1. | Mr. G. J. Gardner, | Messrs. Kettlewell Bullen & Co., |
| | <i>Chairman</i> | <i>Ld.</i> |
| 2. | „ A. L. L'vell ... | „ Shaw, Wallace & Co. |

Finance Sub-Committee:

- | | | |
|----|-----------------------|-------------------------------------|
| 1. | Mr. N. W. Chisholm, | The National Bank of India, Ld. |
| | <i>Chairman</i> | |
| 2. | „ G. V. Lloyd ... | Messrs. Turner, Morrison & Co., Ld. |
| 3. | „ F. H. Moorhouse ... | Imperial Bank of India. |
| 4. | „ C. K. Nicholl ... | Messrs. Octavius Steel & Co., Ld. |
| 5. | „ J. Orr ... | „ Lovelock & Lewes. |

Income-tax Sub-Committee:

- | | | |
|----|--------------------------|---------------------------------|
| 1. | Mr. W. J. Young, C.A., | Messrs. Price, Waterhouse, Peat |
| | Chairman | & Co. |
| 2. | " J. H. Jamieson | " James Finlay & Co., Ltd. |
| 3. | " A. F. Macfarlane, C.A. | " Jardine, Skinner & Co. |
| 4. | " A McGregor | " Shaw, Wallace & Co. |
| 5. | " W. McIntyre | " Macneill & Co. |
| 6. | " J. Orr | " Lovelock & Lowes. |
| 7. | " G. A. S. Sim | " Andrew Yule & Co., Ltd. |
| 8. | " W. S. C. Tully | " Gillanders, Arbuthnot & Co. |

Railways Sub-Committee:

- | | | |
|----|---------------------------|-------------------------------------|
| 1. | Mr. R. E. Marriott, | East Indian Railway. |
| | <i>Chairman</i> | |
| 2. | " A. Duncan, C.I.E. | Bengal Nagpur Railway Co., Ltd. |
| 3. | " T. S. Gladstone | Messrs. Gillanders, Arbuthnot & Co. |
| 4. | Col. E. F. Johnston, R.E. | " Martin & Co. |
| 5. | Mr. J. P. Misa | Eastern Bengal Railway. |
| 6. | " A. P. Roy | Messrs. McLeod & Co., Ltd. |

Shipping Sub-Committee:

- | | | |
|----|----------------------|----------------------------------|
| 1. | Mr. A. B. Mallett, | Messrs. Mackinnon, Mackenzie |
| | <i>Chairman</i> | & Co. |
| 2. | „ Neil Brodie ... | „ Gladstone, Wylie & Co. |
| 3. | „ J. B. Hodgson ... | „ Lionel Edwards, Ltd. |
| 4. | „ J. Morshead ... | „ Turner, Morrison & Co.,
Ld. |
| 5. | „ J. B. Turnbull ... | „ Hoare, Miller & Co., Ld. |

Industrial Affairs Sub-Committee:

- | | | |
|-----|---------------------------------------|---|
| 1. | Mr. J. H. Burder, | Vice-President of the Chamber. |
| | <i>Chairman</i> | |
| 2. | „ G. D. Forrester ... | Burnah-Shell Oil Storage &
Distributing Co. of India, Ltd. |
| 3. | „ D. Gladding, C.I.E. | Calcutta Electric Supply
Corporation, Ltd. |
| 4. | „ C. A. Innes ... | Calcutta Hydraulic Press
Association. |
| 5. | „ J. Jones, C.I.E. ... | Indian Tea Association. |
| 6. | „ R. W. Mellor ... | Tiaghur Paper Mills Co., Ltd. |
| 7. | „ E. A. Paterson ... | Indian Mining Association. |
| 8. | The Hon'ble S. K. Sinha | Tata Iron & Steel Co., Ltd. |
| 9. | Mr-W. A. M. Walker,
C.B.E., M.L.A. | Indian Jute Mills Association. |
| 10. | „ P. F. S. Warren ... | Indian Engineering Association. |

Electricity Sub-Committee:

- | | | |
|----|--------------------|------------------------------|
| 1. | Mr. J. Parkinson, | Calcutta Electric Supply |
| | <i>Chairman</i> | Corporation, Ltd. |
| 2. | " K. N. Arnold ... | Messrs. Martin & Co. |
| 3. | " H. E. Crowe, | " Octavius Steel & Co., Ltd. |
| | <i>A.M.I.E.E.</i> | |
| 4. | " H. G. Sale | " W. T. Henley's Tele- |
| | | graph Works Co., Ltd. |
| 5. | " E. V. Small ... | " Associated Electrical |
| | | Industries (India), Ltd. |

Municipal Sub-Committee:

1. Mr. J. H. Methold, Messrs. J. Thomas & Co.
 Chairman
2. „ L. W. Balcombe „ Turner, Morrison & Co.,
 Ld.
3. „ S. A. Gray The Hongkong & Shanghai
 Banking Corporation, Ld.
4. „ E. S. W. Haward Calcutta Electric Supply
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5. „ W. R. Humphrey India General Navigation & Ry.
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6. „ J. R. Walker, F.R.I. „ McLeod & Co., Ld.
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4. „ G. C. H. Kent „ Kilburn & Co.
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6. „ K. W. Mealing „ Andrew Yule & Co., Ld.

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3. Sir Henry Richardson ... Andrew Yule & Co., Ltd.
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3. " W. H. W. Urquhart, " Andrew Yule & Co., Ltd.
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**Representative of the Chamber on the Board of
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1. Mr. F. W. A. Carpenter Messrs. Bird & Co.

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A.M.I.CHEM.E. (India), Ltd.

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Cantab) F.C.I.

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2. „ W. McIntyre ... „ Macneill & Co.

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**Representative of the Chamber on the Bengal
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the Government Workhouse:**

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**Representative of the Chamber on the Lady Canning
Memorial Fund:**

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

**Representative of the Chamber on the Indian Red
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1. The President of the Chamber, *ex-officio*.

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1. Mr. G. V. Lloyd ... Messrs. Turner, Morrison & Co., Ltd.

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1. Mr. A. P. Benthall ... Messrs. F. W. Heilgers & Co.

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1. Mr. S. J. Vlasto ... Messrs. Ralli Brothers, Ltd.

Representative of the Chamber on the Central Jute Committee:

1. Mr. J. E. Ordish ... Messrs. George Henderson & Co., Ltd.

Representatives of the Chamber on the Indian Lac Cess Committee:

1. Mr. W. F. Dines ... Messrs. Angelo Bros., Ltd.
2. " D. G. Sevastopolo ... " Ralli Brothers, Ltd.

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1. Mr. B. McDiarmid ... The Angus Jute Mills.
2. " A. L. Lyell ... Messrs. Shaw, Wallace & Co.

Representatives of the Chamber on the Indian Tea Market Expansion Board:

1. Mr. J. H. Burder ... Messrs. Jardine, Skinner & Co.
2. " N. W. Chisholm ... The National Bank of India, Ltd.

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

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

Representatives of the Chamber on the Seamen's Welfare Association:

1. Hon. Mr. R. R. Haddow, Messrs. Mackinnon, Mackenzie & Co.
2. " J. Morshead ... " Turner, Morrison & Co., Ltd.

Bengal Price Control Advisory Committee:

1. Mr. H. D. Townend ... Messrs. Shaw, Wallace & Co.

Representative of the Chamber on the Provincial Advisory Board on Forest Utilisation:

1. Mr. C. D. Ferrier, M.A., Messrs. Gillanders, Arbuthnot & B.Sc. Co.

Representatives of the Chamber on the Auxiliary Force Advisory Committee:

1. Mr. N. W. Chisholm ... The National Bank of India, Ltd.
2. Sir Bernard Pratt ... Imperial Chemical Industries (India), Ltd.

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

Representative of the Chamber on the Calcutta Examination Committee for Technical Recruits for War Purposes.

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

Representative of the Chamber on the Provincial Advisory Committee for War Supplies in Bengal:

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

**Representative of the Chamber on the Executive
Committee of the Federation of Chambers
of Commerce of the British Empire:**

1. Mr. S. D. Gladstone ... Messrs. Ogilvy, Gillanders & Co.

**Representative of the Chamber on the International
Federation of Master Cotton Spinners and
Manufacturers Association:**

1. Sir Henry Horsman ... The Muir Mills Co., Ltd.,
Cawnpore.

Indian Tea Market Expansion Board:

Members.

Nominated by.

- | | |
|---|--|
| 1. Mr. N. W. Chisholm ... | } Bengal Chamber of Commerce. |
| 2. " J. H. Burder ... | |
| 3. " A. K. Sen ... | |
| 4. " J. C. Surrey ... | Madras Chamber of Commerce. |
| 5. " N. T. Brain ... | Associated Chambers of
Commerce of India. |
| 6. " Debes Chandra
Ghose ... | Federation of Indian Chambers of
Commerce & Industry. |
| 7. " T. M. Rangachari ... | South Indian Chamber of
Commerce, Madras. |
| 8. " J. S. Graham,
<i>Chairman</i> ... | } Indian Tea Association. |
| 9. " P. J. Griffiths,
I.C.S. (Retd.), M.B.A.,
(Vice-Chairman) ... | |
| 10. " J. Jones, C.I.E. ... | |
| 11. " C. K. Nicholl ... | |
| 12. " E. J. Nicholls ... | |
| 13. " T. R. Clark, O.B.E. ... | } Assam Branch of the Indian Tea
Association. |
| 14. " R. L. McLennan ... | |
| 15. " S. A. Pearson ... | } Surma Valley Branch of the
Indian Tea Association. |
| 16. " J. Forbes ... | |
| 17. " G. H. Waters ... | } United Planters' Association of
Southern India. |
| 18. " W. A. J. Milner ... | |

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|---|---|
| 19. Mr. E. W. Hughes ... | } Doars Planters' Association. |
| 20. " Geo. McIntosh ... | |
| 21. " H. W. Cox ... | Darjeeling Planters Association
and the Terai Planters
Association. |
| 22. " Biraj Kumar
Banerjee, M.A., B.L. | Indian Tea Planters' Association,
Jalpaiguri. |
| 23. " Narendra Chandra
Datta ... | Government of Bengal. |
| 24. " T. P. Banerjee ... | Terai Indian Planters'
Association. |
| 25. " J. P. Chaliha,
B.Sc., M.L.A. | Assam Valley Indian Tea
Planters' Association. |
| 26. " Syamakanta Das,
B.A. | Surma Valley Indian Tea
Planters' Association,
Sylhet. |
| 27. " H. B. Ari Gowder,
B.A., M.L.A. | Government of Madras. |
| 28. " S. Krishna Iyer ... | Government of Travancore. |

Indian Tea Licensing Committee:

- | | |
|--|--|
| 1. Mr. L. B. Green, O.B.E.,
<i>Chairman</i> ... | Appointed by the Central Gov-
ernment. |
| 2. " J. S. Graham ... | Nominated by the Surma Valley
Branch of the Indian Tea
Association. |
| 3. " J. Jones, C.I.E. ... | Nominated by the Indian Tea
Association, Calcutta. |
| 4. " C. K. Nicholl ... | Nominated by the Assam Branch
of the Indian Tea Associa-
tion. |
| 5. " Geo. McIntosh ... | Nominated by the Doars
Planters Association. |
| 6. " Debes Chandra Ghose ... | Nominated by the Indian Tea
Planters' Association, Jal-
paiguri, and the Terai Indian
Planters' Association, Terai,
acting together. |

7. Mr. K. I. M. Fegan ... Nominated by the Darjeeling Planters' Association and the Terai Planters' Association, acting together.
8. „ G. H. Waters ... Nominated by the United Planters' Association of Southern India, to represent tea estates in British India.
9. Mr. R. Brown ... Nominated by the United Planters' Association of Southern India, to represent tea estates in Indian States.
10. „ J. S. Wilkie ... Nominated by the United Planters' Association of Southern India.
11. „ S. Krishna Iyer, B.A., B.L. ... Nominated by the Government of Travancore.
12. „ H. N. Sarma ... Nominated by the Government of India to represent the Indian Tea Planters of the Assam Valley.
13. „ S. C. Datta ... Nominated by the Government of India to represent the Indian Tea Planters of the Surma Valley, the Indian State of Tripura, the Chittagong Hill Tracts and the District of Chittagong.
14. „ B. K. Nandhie Gowder ... Nominated by the Government of India to represent tea estates in Southern India, excluding Travancore, owned by Indians.
15. „ Gurprit Singh Mann ... Nominated by the Government of India to represent tea gardens of Kangra, Dehra Dun, Kumaon and Behar and other unrepresented tea estates.

RECOGNISED ASSOCIATIONS.

Committees and Sub-Committees.

Indian Tea Association, General Committee:

1. Mr. J. Jones, C.I.E., Messrs. James Finlay & Co., Ltd.
Chairman
2. „ H. G. G. Mackay, „ Begg, Dunlop & Co., Ltd.
Vice-Chairman
3. „ H. C. Bannerman ... „ Macneill & Co.
4. „ E. F. Corstorphine ... „ Jardine, Skinner & Co., Ltd.
5. „ J. S. Graham ... „ Duncan Brothers & Co., Ltd.
6. „ R. B. Lagden, „ McLeod & Co., Ltd.
O.B.E., M.C.
7. „ C. W. Miles, M.L.A. „ Shaw, Wallace & Co.
8. „ C. K. Nicholl ... „ Octavius Steel & Co., Ltd.
9. „ E. J. Nicholls ... „ Williamson, Magor & Co.
10. „ G. A. Rainey ... „ Balmer, Lawrie & Co., Ltd.
11. „ L. H. Sharpe ... „ Planters' Stores & Agency Co., Ltd.
12. „ G. A. S. Sim ... „ Andrew Yule & Co., Ltd.

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7. „ C. K. Nicholl ... „ Octavius Steel & Co., Ltd.
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9. „ W. S. C. Tully, „ Gillanders, Arbuthnot & Co.
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6. " P. H. Carpenter " *Director, Tocklai Experimental Station.*

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Co.
7. " A. Wright " Anderson, Wright & Co.
8. " M. P. Birla " Birla Bros., Ld.
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3. " R. L. Nopany " "
4. " J. L. Rudven " Landale & Morgan.
5. " Gajraj Sarawgi " Tolaram Nathmull.
6. " D. B. Scott " Bird & Co.
7. " W. B. Watson " Andrew Yule & Co., Ltd.
8. " J. N. Smart " Landale & Clark, Ltd.
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5. " A. P. Benthall " Bird & Co.
6. " K. D. Jalan " Soorajmull Nagarmull.

FACTORY LEGISLATION SUB-COMMITTEE.

1. Mr. K. P. Goenka, *Chairman* Messrs. Ramdutt Ramkissendass.
2. " W. M. Whyte " Thomas Duff & Co., Ltd.
3. " J. T. Dakers " Andrew Yule & Co., Ltd.
4. " J. K. Elder " George Henderson & Co., Ltd.
5. " D. B. Scott " Bird & Co.

INDUSTRIAL LEGISLATION SUB-COMMITTEE.

1. Mr. I. G. Kennedy, *Chairman* Messrs. Jardine, Skinner & Co.
2. " P. Crichton " Andrew Yule & Co., Ltd.
3. " S. Choudhury " Soorajmull Nagarmull.
4. " M. P. Birla " Birla Bros., Ltd.
5. " W. M. Whyte " Thomas Duff & Co., Ltd.

COMPLAINTS SUB-COMMITTEE.

1. Mr. K. D. Jalan, *Chairman* Messrs. Soorajmull Nagarmull.
2. " P. M. Duncan " George Henderson & Co., Ltd.
3. " F. H. Kidd " Thomas Duff & Co., Ltd.
4. " D. L. Penney " Anderson Wright & Co.
5. " F. Blair " Begg, Dunlop & Co., Ltd.

TARIFF CLASSIFICATION SUB-COMMITTEE.

1. Mr. G. M. Garrie, *Chairman* Messrs. Thomas Duff & Co., Ltd.
2. " D. G. Buchan " Andrew Yule & Co., Ltd.
3. " R. O. Davidson " Birla Bros., Ltd.
4. " S. R. Kalani " McLeod & Co., Ltd.

TECHNICAL SCHOLARSHIPS SUB-COMMITTEE.

1. Mr. G. M. Garrie, *Chairman* Messrs. Thomas Duff & Co., Ltd.
2. " W. W. Hinton " Jardine, Skinner & Co.
3. " W. B. Watson " Andrew Yule & Co., Ltd.

CONTRACTS JUTE & GUNNY SUB-COMMITTEE.

1. Mr. H. D. Cumberbatch, *Chairman* Messrs. Andrew Yule & Co., Ltd.
2. " D. I. Duff " Barry & Co.
3. " I. G. Kennedy, *M.L.A.* " Jardine, Skinner & Co.
4. " D. P. Khaitan, *M.L.A.* " Birla Bros., Ltd.
5. " F. Law " Bird & Co.
6. " W. F. Scott-Kerr " George Henderson & Co., Ltd.

SPECIAL SUB-COMMITTEE FOR THE REVISION OF CONTRACTS.

1. Mr. D. P. Khaitan, *Chairman* Messrs. Birla Bros., Ltd.
2. " D. G. Buchan " Andrew Yule & Co., Ltd.
3. " I. G. Kennedy, *M.L.A.* " Jardine, Skinner & Co.
4. " F. Law " Bird & Co.
5. " W. F. Scott-Kerr " George Henderson & Co., Ltd.

MILL STORES SUB-COMMITTEE.

1. Mr. J. R. Walker, *F.T.I.* Messrs. McLeod & Co., Ltd.
2. " G. F. Brown " Bird & Co.
3. " J. K. Elder " George Henderson & Co., Ltd.
4. " W. B. Watson " Andrew Yule & Co., Ltd.

AIR RAID PRECAUTIONS SUB-COMMITTEE.

1. Mr. A. P. Benthall, Messrs. Bird & Co.
Chairman
2. " G. Baxter " Andrew Yule & Co., Ltd.
3. " D. L. Brodie " Thomas Duff & Co., Ltd.
4. " D. D. McLaren " Soorajmull Nagarmull.
5. " H. L. Reddyhough " Barry & Co.
6. " J. Scott " Anderson, Wright & Co.

TECHNICAL AND LABOUR (MANAGERS) SUB-COMMITTEE.

1. Mr. G. F. Dott Messrs. Andrew Yule & Co., Ltd.
2. " J. A. Murray " Jardine, Skinner & Co.
3. " J. L. Nicoll " Gillanders, Arbuthnot & Co.
4. " W. Robertson " Bird & Co.
5. " T. C. Saboo " Birla Bros., Ltd.

INDUSTRIAL TRADE : DEVELOPMENT OF MARKETS.

1. Mr. G. M. Garrie, Messrs. Thomas Duff & Co., Ltd.
Chairman
2. " M. P. Birla " Birla Brothers, Ltd.
3. " D. I. Duff " Barry & Co.
4. " K. D. Jalan " Soorajmull Nagarmull.
5. " I. G. Kennedy, M.L.A. " Jardine, Skinner & Co.
6. " W. F. Scott-Kerr " George Henderson & Co., Ltd.
7. " J. R. Walker, " McLeod & Co., Ltd.
F.T.I., M.L.A.

SPECIAL SUB-COMMITTEE ON CLASSIFICATION OF MILL STAFF FOR NATIONAL SERVICE.

1. Mr. J. R. Walker, F.T.I., Messrs. McLeod & Co., Ltd.
M.L.A., *Chairman*
2. " F. Law " Bird & Co.
3. " J. Scott, (Yule) " Andrew Yule & Co., Ltd.

SPECIAL SUB-COMMITTEE TO DEAL WITH POINTS ARISING OUT OF THE APPLICATION OF THE ASSOCIATIONS RULES.

1. Mr. J. R. Walker, Messrs. McLeod & Co., Ltd.
F.T.I., M.L.A., *Chairman*
2. " K. D. Jalan " Soorajmull Nagarmull.
3. " I. G. Kennedy, " Jardine, Skinner & Co.
M.L.A.

ELECTION OF BROKERS : MILL AND SHIPPERS SUB-COMMITTEE.

1. Mr. W. A. M. Walker, Messrs. Barry & Co.
C.B.R., M.L.A., *Chairman*
2. " A. P. Benthall " Bird & Co.
3. " D. G. Buchan " Andrew Yule & Co., Ltd.
4. " H. D. Cumberbatch " Andrew Yule & Co., Ltd.
5. " W. A. L. Bent " George Henderson & Co., Ltd.
6. " H. L. Robertson " Hoare, Miller & Co., Ltd.

ADVISORY BOARDS PANEL.

1. Mr. G. D. Birla Messrs. Birla Brothers, Ltd.
2. " S. M. Bose " Standing Counsel of the Government of Bengal.
3. " N. W. Chisholm " The National Bank of India, Ltd.
4. " J. A. Clough " Counsel and Barrister of the Calcutta High Court.
5. Sir Badridas Goenka Messrs. Ramdutt Ramkissendass.
6. The Hon. Sir William Imperial Bank of India.
Lamond, Kt.
7. Mr. B. N. Mookerjee Messrs. Martin & Co.
8. Sir George Morton, " Bird & Co.
C.B.E., M.C.
9. Mr. J. A. Ogg " Kettlewell Bullen & Co., Ltd.
10. " F. H. Perrin " The New Zealand Insurance Co., Ltd.
11. Sir Henry Richardson Messrs. Andrew Yule & Co., Ltd.
12. Mr. P. F. S. Warren " Jessop & Co., Ltd.

Calcutta Jute Fabrics Shippers Association Committee:

1. Mr. C. M. Keddie, Messrs. Ralli Bros., Ltd.
Chairman
2. " A. Anderson " Hoare, Miller & Co., Ltd.
3. " W. A. L. Bent " George Henderson & Co., Ltd.
4. " D. G. Buchan " Andrew Yule & Co., Ltd.
5. " C. M. Thorman " James Finlay & Co., Ltd.

Jute Fabric Brokers Association Committee:

1. Mr. J. A. Barnett, Messrs. King Brothers.
Chairman
2. " W. Dickson " Perman & Hynd.
3. " R. M. Morrison " Innes Watson & Co.
4. " W. D. Roger " J. Thomas & Co.
5. " R. C. Sweet " Moran & Co., Ltd.

Indian Mining Association Committee:

1. Mr. E. A. Paterson, *Chairman* Messrs. Jardine, Skinner & Co.
2. S. A. Roberts, *Vice-Chairman* " Bird & Co.
3. " J. P. Brans " Anderson, Wright & Co.
4. " R. Johnson " Balmer, Lawrie & Co.,
Ld.
5. " J. Latimer " Macneill & Co.
Ld.
6. " J. B. Ross, M.L.C. " Shaw, Wallace & Co.
7. " R. B. Whitehead, M.L.A. " Turner, Morrison &
Co., Ld.
8. " R. H. Worthington " Andrew Yule & Co., Ld.

Calcutta Import Trade Association Committee:

1. Mr. J. Leisk, *Chairman* Messrs. Guest, Keen, Williams,
Ld.
2. " I. Morgan, *Vice-Chairman* " Balmer, Lawrie & Co.,
Ld.
3. " A. Booker " William Jacks & Co.
(India), Ld.
4. " C. G. Brentford Imperial Chemical Industries
(India), Ld.
5. " F. W. A. Carpenter Messrs. Bird & Co.
6. " J. Dawson " Cox & Kings (Agents),
Ld.
7. " J. A. Edwards Evans " Hoare, Miller & Co., Ld.

Indian Engineering Association Committee:

1. Mr. H. W. T. Hain, *Chairman* Messrs. Braithwaite & Co.
(India), Ld.
2. " P. E. S. Warren, *Dy.-Chairman* " Jessop & Co., Ld.
3. " A. H. Bishop " Guest, Keen, Williams,
Ld.
4. " A. F. Glog " A. & J. Main & Co., Ld.
5. " W. Gow " Burn & Co., Ld.
6. " A. W. Taylor " Garden Reach Work-
shop.
7. " F. D. Verrill " Bridge & Roof Co.
(India), Ld.

Calcutta Baled Jute Association Committee:

1. Mr. B. Kanodia, *Chairman* Messrs. Bengal Investment Co.,
Ld.
2. " Askaran Borah " Kedarnath Poddar & Co.
3. " Chiranjil Bajoria " Soorajmull Nagarmull.
4. " Kedarnath Bajoria " Kedarnath Mohanmull.
5. " R. E. Britwistle " Landale & Morgan.
6. " D. N. Mitra " Chhaganmull Tolaram.
7. " Lathuran Khaitan " Guljaril Kanoria & Co.
8. " R. K. Bhuwanka " R. K. Bhuwanka & Co.
9. " T. L. Swales " Ralli Brothers, Ld.

Calcutta Baled Jute Shippers Association Committee:

1. Mr. J. C. Niven, *President* Messrs. D. L. Millar & Co., Ld.
2. " P. N. Flangini " Ralli Brothers, Ld.
3. " P. E. R. Hoerder " Bird & Co.
4. " R. Fleming " J. C. Duffus & Co.
5. " B. C. Owers " Narayanganj Co., Ld.

Calcutta Jute Dealers Association Committee:

1. Mr. A. H. Syme, *Chairman* Messrs. A. M. Mair & Co.
2. " J. L. Ruthven, *Dy.-Chairman* " Landale & Morgan.
3. " H. A. Luke " W. Haworth & Co.
4. " A. W. Christie " J. Thomas & Co.
5. " J. N. Smart " Landale & Clark, Ld.
6. " D. A. Wylie " W. F. Ducat & Co.

Calcutta Grain, Oilseed & Rice Association Committee:

1. Mr. A. Leeming, *Chairman* Messrs. Shaw, Wallace & Co.
2. " G. D. Bhagat " Bansiram Ghanashyam-
dass.
3. " C. L. Jatia " Andrew Yule & Co., Ld.
4. " P. L. Kaser " Soorajmull Guriyal.
5. " A. F. Sajun " Gangjee Sajun & Co.,
Ld.

The Wine, Spirit & Beer Association of India Committee:

1. Mr. O. Hearn, *Chairman* Messrs. Cutler, Palmer & Co.
2. " S. J. Knights, *Dy-Chairman* " Spencer & Co., Ltd.
3. " R. L. Hamby " Phipson & Co., Ltd.
4. " I. Boardman " Herbertsons, Ltd.
5. " S. Morwitz " The Army & Navy Stores, Ltd.
6. " H. F. Collart " Messrs. Mackenzie, Lyall & Co.
7. " S. J. Vessey " John Dewar & Sons, Ltd.
8. " E. Wilkinson " Parry & Co., Ltd. Madras.
9. " R. W. Plummer " Plummer Brothers & Co.

Calcutta Hydraulic Press Association Committee:

1. Mr. C. A. Innes, *Chairman* Messrs. Andrew Yule & Co., Ltd.
2. " J. R. K. Modi, *Vice-Chairman* " R. K. Modi.
3. " R. Arakie " B. N. Elias & Co., Ltd.
4. " C. L. Bajoria " Soorajmull Nagarmull.
5. " Kedarnath Bajoria " Kedarnath Mohanall.
6. " M. S. Chunder " S. C. Chunder & Co.
7. " R. R. Hogarth " James Finlay & Co., Ltd.
8. " C. Kingcome " Andrew Yule & Co., Ltd.
9. " Santimai Mehta " Jivannull Chandanmull.

Indian Paper Makers Association Committee:

1. Mr. R. W. Mellor, *Chairman* Messrs. Titaghur Paper Mills Co., Ltd.
2. " Karamchand Thapar " Sree Gopal Paper Mills, Ltd.
3. " A. Smith " Andrew Yule & Co., Ltd.
4. " K. D. Seth " Upper India Couper Paper Mills Co., Ltd. Lucknow.
5. " T. H. Todd " Balmer, Lawrie & Co., Ltd.

Calcutta Hides & Skins Shippers Association Committee:

1. Mr. Mohamed Shariff, *Chairman* Messrs. Md. Amin Bros.
2. " F. L. Gresham, *Vice-Chairman* " Moussell & Co., Ltd.
3. " A. Butz " Ad. Meyer.
4. " I. V. Kivac " Bata Shoe Co., Ltd.
5. " G. A. Marks " G. A. Marks.
6. " D. Mitchell " A. Forbes & Co., Ltd.
7. " R. Kiener " A. E. Blumenthall.

Calcutta Flour Mills Association Committee:

1. Mr. A. L. Lyell, *Chairman* Messrs. Shaw, Wallace & Co.
2. " K. L. Jatin " Andrew Yule & Co., Ltd.
3. " C. L. Jatin " Andrew Yule & Co., Ltd.
4. " W. J. Badelow " Balmer, Lawrie & Co., Ltd.

Calcutta River Transport Association Committee:

1. Mr. W. B. Killick, *Chairman* Messrs. Fraser & Co.
2. " C. Kendrick " Gladstone, Wyllie & Co.
3. " H. Bird " Macneill & Co.
4. " W. Lawton " Andrew Yule & Co., Ltd.
5. " H. Mills " Hoare, Miller & Co., Ltd.
6. " H. N. Paul " Paul & Chakrabarty, Ltd.
7. A representative " P. Albert & Co.
8. A representative " Varajall & Co.
9. Mr. B. L. Sethia " Hooghly River Service Co.

Master Stevedores Association Committee:

1. Capt. J. M. Hannay, *President* The B. I. S. N. Co., Ltd.
2. Mr. K. C. Mukherjee, *Vice-President* Messrs. B. M. Mookerjee & Co.
3. " T. Cooverjee Bhoo " 6, Canac Street,
4. A representative " Messrs. Battersworth & Farmer.
5. Mr. P. K. Banerjee " S. C. Banerjee & Sons, Ltd.
6. " A. T. Bose " E. C. Bose & Co.
7. " B. Bose " Chatterjee & Co.
8. " K. C. Chatterjee " A. C. Roy & Co.
9. " A. N. Chowdhury " P. E. Davis & Co.
10. " P. Davis " H. M. Coria & Sons.
11. " W. M. Coria " H. M. Coria & Sons.

Board of Control.

(EAST INDIA JUTE ASSOCIATION, LD.)

- | | | |
|--|----------|---|
| 1. Mr. A. H. Syme | Chairman | Calcutta Jute Dealers Association. |
| 2. " D. A. Wylie ... | | |
| 3. " K. D. Jalan ... | ... | Indian Jute Mills Association. |
| 4. " G. M. Garrie ... | | |
| 5. " Nandlal Kasera ... | ... | East India Jute Association, Ltd. |
| 6. " Onkarmull Bhartia ... | | |
| 7. " Santokchand Bararia ... | ... | Calcutta Baled Jute Association. |
| 8. " D. N. Mitter ... | | |
| 9. " Kanchinallal Lohia ... | ... | Jute Balers Association. |
| 10. " Madanchand Gouti ... | | |
| 11. " J. P. Kutharia ... | ... | Bengal Jute Dealers Association. |
| 12. " Gopichand Chopra ... | | |
| 13. " M. K. Kirpalani, Secretary to the Government of I.C.S. | | Bengal, Commerce and Labour Department. |
| 14. Prof. J. A. Todd ... | | Special officer (Jute) Government of Bengal, Agriculture and Industries Department. |

Association of Paint Colour & Varnish Manufacturers in India Committee.

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|--------------------------|--------------|--|
| 1. Mr. H. C. Walby, | Chairman | Messrs. Jenson & Nicholson (India), Ltd. |
| 2. " A. V. Niblett, | | |
| 3. " J. Macfarlane ... | Dy.-Chairman | Hadfields (India), Ltd. |
| 4. " Brian Adams ... | | |
| 5. " C. V. Elkan ... | | Macfarlane & Co., Ltd. |
| 6. " B. W. Henderson ... | | Hoyle, Robson, Barnett & Co. (India), Ltd. |
| | | Shalimar Paint, Colour & Varnish Co., Ltd. |
| | | Messrs. Goodlass Wall (India), Ltd., Bombay. |

Calcutta Freight Brokers Association, Committee.

- | | | |
|---------------------------|-------------------------|------------------------|
| 1. Mr. Pranjivan Jaitha, | Messrs. R. Jaitha & Co. | |
| 2. " R. Sen, | | |
| 3. " L. M. Dey | Vice-Chairman | |
| 4. " Yusuf Fazul ... | | |
| 5. " M. K. Mohamed ... | | H. P. Dey & Sons. |
| 6. " J. N. Mukerjee ... | | S. A. Nasr & Co., Ltd. |
| 7. " J. A. S. Walford ... | | Kassim & Ismail. |
| | | P. N. Mukerjee & Co. |
| | | Blacker & Co. |

European Mofussil Jute Balers Association, Committee:

- | | | |
|-------------------------|--------------|--------------------------------------|
| 1. Mr. J. E. Ordish, | Chairman | Messrs. George Henderson & Co., Ltd. |
| 2. " J. W. R. Steves, | | |
| 3. " T. B. Elley ... | Dy.-Chairman | R. Sim & Co., Ltd. |
| 4. " P. N. Flangini ... | | |
| 5. " H. A. Luke ... | | Sinclair, Murray & Co., Ltd. |
| 6. " R. L. Manners ... | | Ralli Brothers, Ltd. |
| 7. " A. Roger ... | | Haworth Agency Co. |
| 8. " R. B. Stewart ... | | M. Sakies & Sons. |
| 9. " C. S. Taylor ... | | Bird & Co. |
| | | Landale & Clark, Ltd. |
| | | A. M. Mair & Co. |

Calcutta Insurance Association.**CENTRAL COMMITTEE.**

- | | | |
|-------------------------|--------------|---|
| 1. *Mr. F. Maitland, | Chairman | Messrs. Andrew Yule & Co., Ltd. |
| 2. " A. R. Holt, | | |
| 3. " J. P. Baggs ... | Dy.-Chairman | Royal Exchange Assurance Corporation. |
| 4. " T. N. Baxter ... | | |
| 5. " P. S. Harrison ... | | Messrs. Gillanders, Arbuthnot & Co. |
| 6. " H. B. Scott ... | | Eastern Federal Union Insurance Co., Ltd. |
| 7. " H. F. Stackard ... | | South British Insurance Co., Ltd. |
| | | Royal Insurance Co., Ltd. |
| | | Commercial Union Assurance Co., Ltd. |

*Note.—These gentlemen are ex-officio President and Vice-President respectively of the Association.

Sectional Committees:

ACCIDENT SECTION.

1. Mr. H. F. Stackard, *Chairman* Commercial Union Assurance Co., Ltd.
2. " S. G. Smith, *Dy.-Chairman* Northern Assurance Co., Ltd.
3. " N. M. Medora ... British India General Insurance Co., Ltd.
4. " C. C. Hemming ... North British & Mercantile Insurance Co., Ltd.
5. " E. C. Peters ... Messrs. Andrew Yule & Co., Ltd.
6. " H. G. Macpherson ... Ocean Accident & Guarantee Corporation.
7. " R. F. Spence ... Liverpool & London & Globe Insurance Co., Ltd.

FIRE SECTION.

1. Mr. F. Maitland, *Chairman* Messrs. Andrew Yule & Co., Ltd.
2. " E. W. Wright, *Dy.-Chairman* Royal Insurance Co., Ltd.
3. " B. A. Anstey ... Scottish Union & National Insurance Co.
4. " C. W. Harrold ... Alliance Assurance Co., Ltd.
5. " H. L. Jackson ... London & Lancashire Insurance Co., Ltd.
6. " Y. R. Patel ... New India Assurance Co., Ltd.
7. " H. F. Stackard ... Commercial Union Assurance Co., Ltd.

MARINE SECTION.

1. Mr. F. S. Harrison, *Chairman* South British Insurance Co., Ltd.
2. " A. R. Holt, *Dy.-Chairman* Royal Exchange Assurance Corporation.
3. " Y. R. Patel ... Eastern Federal Union Insurance Co., Ltd.
4. " D. W. Francis ... London & Lancashire Insurance Co., Ltd.
5. " N. A. Kendrew ... Atlas Assurance Co., Ltd.
6. " R. H. McLeod ... New Zealand Insurance Co., Ltd.
7. " C. L. Slater ... Union Insurance Society of Canton, Ltd.
8. " V. E. Pennell ... Eagle Star British Dominion Insurance Co., Ltd.

Manager:—W. J. HERRIDGE.
Secretary:—MRS. S. F. BARTLEY.

Associations recognised by the Bengal Chamber of Commerce.

NAME.	JOINED.
Calcutta Grain, Oilseed and Rice Association	... July 1884.
Indian Jute Mills Association	... November 1884.
Indian Tea Association	... May 1885.
Calcutta Tea Traders Association	... September 1886
Calcutta Fire Insurance Association	... July 1888.
Calcutta Import Trade Association	... September 1890.
Calcutta Marine Insurance Association	... April 1891.
The Wine, Spirit & Beer Association of India	... December 1891.
Indian Mining Association	... March 1892.
Calcutta Baled Jute Association	... May 1892.
Indian Paper Makers Association	... May 1895.
Indian Engineering Association	... December 1895.
Calcutta Jute Fabrics Shippers Association	... January 1899.
Calcutta Hydraulic Press Association	... December 1903.
Jute Fabric Brokers Association	... January 1906.
Calcutta Baled Jute Shippers Association	... March 1906.
Calcutta Liners Conference	... March 1915.
Calcutta Jute Dealers Association	... October 1915.
Calcutta Hides & Skins Shippers Association	... January 1919
Calcutta Accident Insurance Association	... September 1923
Calcutta Flour Mills Association	... March 1932.
Calcutta River Transport Association	... January 1934.
The Master Stevedores Association	... January 1934.
Association of Paint, Colour and Varnish Manufacturers in India	... April 1937.
Calcutta Freight Brokers Association	... May 1938.
European Mofussil Jute Balers Association	... May 1940.

PIECE-GOODS ARBITRATIONS AND SURVEYS.

The classes of goods in which references were made :—

	1940	1941
Shirtings Printed and Grey	6	1
Printed Cotton Jeans	nil	3
Poplin	3	2
Coating (Frigicool Sharkskin material)	—	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 disposed of	Number of references in which allowance was given	Number of references in which no allowance was given	Percentage of references in which no allowance was given	Number of references in which no allowance was given	Number of references for which claim was awarded for very of the goods
1937	46	16	13	38	3	9
1938	44	19	18	40	4	3
1939	32	7	9	28	3	3
1940	26	5	3	11	5	13
1941	12	—	3	25	2	7

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

Year.	Amounts.
1937	...
1938	...
1939	...
1940	...
1941	...
	993

List of Piece-Goods Arbitrations dealt with under the Rules of the Tribunal of Arbitration and Surveys during the year 1941.

Goods.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
Printed Poplin	2	...	...	...	...	...	...	2
Shirtings Grey Cotton (Peaches)	1	...	...	...	...	...	...	...	...	...	1
Printed Jeans	...	1	...	2	...	...	...	...	...	...	...	...	3
Coating (Frigicool Sharkskin material)	1	...	...	...	...	1
TOTAL	1	...	1	2	...	2	...	...	1	...	...	...	7

Prices of Silver in America, London and Calcutta; Demand Rate of Exchange in Calcutta; Monthly amounts of Sterling purchased by the Reserve Bank of India and the amount of Gold held in the principal European Banks.

Quotations nearest to 1st and 15th of each month.	Price of Silver per oz. in America.	Price of Silver per oz. in London.	Price of 17½ B. Bar Silver per 100 tolahe in Calcutta including Import duty.	On Demand Rate of Exchange in Calcutta on London.	Sterling purchased by the Reserve Bank of India.	Amount of Gold Bullion in the principal European Banks.
1941.	Cents.	d.	Ra. As. P.	s. d.	£	£
January ...	34½	23½	62 5 0	1 5½	5,362,000	{ 697,001,09
" ...	34½	23½	63 5 0	1 5½		{ 697,001,58
February ...	34½	23½	63 6 0	1 5½	4,655,000	{ 697,713,09
" ...	34½	23½	63 11 0	1 5½		{ 697,788,35
March ...	34½	23½	63 6 0	1 5½	5,085,000	{ 697,917,35
" ...	34½	23½	63 6 0	1 5½		{ 697,855,04
April ...	34½	25½	63 10 0	1 5½	3,276,000	{ 697,729,43
" ...	34½	25½	63 10 0	1 5½		{ 697,816,80
May ...	34½	25½	63 4 0	1 5½	3,122,000	{ 697,947,49
" ...	34½	25½	62 10 0	1 5½		{ 698,046,48
June ...	34½	25½	63 0 0	1 5½	3,629,000	{ 698,066,79
" ...	34½	25½	63 2 0	1 5½		{ 698,092,83
July ...	34½	25½	63 8 0	1 5½	3,119,000	{ 698,068,67
" ...	34½	25½	63 4 0	1 5½		{ 698,106,56
August ...	34½	25½	63 6 0	1 5½	2,210,000	{ 698,086,01
" ...	34½	25½	63 2 0	1 5½		{ 696,329,92
September ...	34½	25½	63 2 0	1 5½	1,638,000	{ 696,329,99
" ...	34½	25½	63 4 0	1 5½		{ 696,195,82
October ...	34½	25½	63 2 0	1 5½	6,160,000	{ 696,231,29
" ...	34½	25½	63 1 0	1 5½		{ 696,170,73
November ...	34½	25½	63 0 0	1 5½	10,411,000	{ 696,108,29
" ...	34½	25½	62 14 0	1 5½		{ 695,761,35
December ...	35½	25½	63 4 0	1 5½	16,424,000	{ 695,647,79
" ...	35½	25½	68 0 0	1 5½		{

Prices of Silver in America, London and Calcutta; Demand Rate of Exchange in Calcutta; Monthly amounts of Sterling purchased by the Reserve Bank of India and the amount of Gold held in the principal European Banks.

Quotations nearest to 1st and 15th of each month.	Price of Silver per oz. in America.	Price of Silver per oz. in London.	Price of 17½ B. Bar Silver per 100 tolahe in Calcutta including Import duty.	On Demand Rate of Exchange in Calcutta on London.	Sterling purchased by the Reserve Bank of India.	Amount of Gold Bullion in the principal European Banks.
1940.	Cents.	d.	Ra. As. P.	s. d.	£	£
January ...	34½	22	61 7 6	1 5½	11,438,000	{ 748,087,387
" ...	34½	21½	60 14 0	1 5½		{ 744,777,946
February ...	34½	21½	57 10 0	1 5½	7,799,000	{ 707,701,878
" ...	34½	20½	56 12 0	1 5½		{ 706,601,698
March ...	34½	20½	58 0 0	1 5½	9,867,000	{ 728,203,612
" ...	34½	20½	58 2 0	1 5½		{ 637,859,047
April ...	34½	20½	56 10 0	1 5½	2,314,000	{ 662,936,622
" ...	34½	20½	58 10 0	1 5½		{ 606,491,430
May ...	34½	21½	60 4 0	1 5½	4,855,000	{ 686,290,894
" ...	34½	22½	64 12 0	1 5½		{ 686,602,705
June ...	35½	21½	62 12 0	1 5½	5,765,000	{ 696,642,843
" ...	35	23½	64 0 0	1 5½		{ 700,200,667
July ...	34½	21½	62 4 0	1 5½	3,824,000	{ 700,090,707
" ...	34½	22½	62 10 0	1 5½		{ 700,694,770
August ...	34½	22½	62 12 0	1 5½	5,137,000	{ 700,454,625
" ...	34½	23½	63 2 0	1 5½		{ 700,510,793
September ...	34½	23½	63 4 0	1 5½	4,180,000	{ 700,335,414
" ...	34½	23½	63 0 0	1 5½		{ 699,601,306
October ...	34½	23½	62 11 0	1 5½	2,735,000	{ 699,663,064
" ...	34½	23½	62 6 0	1 5½		{ 697,576,919
November ...	34½	23½	59 14 0	1 5½	5,500,000	{ 697,471,386
" ...	34½	23½	61 2 0	1 5½		{ 697,571,031
December ...	34½	22½	61 0 0	1 5½	7,362,000	{ 697,691,828
" ...	34½	22½	60 8 0	1 5½		{ 697,821,141

FIFTY-EIGHTH ANNUAL REPORT
OF THE
LICENSED MEASURERS DEPARTMENT
OF THE
BENGAL CHAMBER OF COMMERCE.
JULY 1940 to DECEMBER 1941.

BENGAL CHAMBER OF COMMERCE.
LICENSED MEASURERS DEPARTMENT.

ROYAL EXCHANGE,

Calcutta, 11th February 1942.

To

THE PRESIDENT AND COMMITTEE,
BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

Consequent upon the necessity for amalgamating the Licensed Measurers Departmental Accounts with those of the Chamber, in compliance with the Companies Act, the ending of the Department's financial year was changed from the month of June to that of December. As a result no report was issued by us in June 1941. We have the honour, therefore, to submit our report for the year ending 31st December 1941, and to request you to be so good as to appoint a new Committee of Management of the Department for the year 1942.

Mr. L. W. Balcombe of Messrs. Turner, Morrison and Co., Ltd., has continued as our Chairman throughout the period under review.

Mr. J. W. MacLure and Mr. P. B. McLaren resigned from the Committee prior to proceeding on military service. In place of the former, Messrs. Hoare Miller & Co., Ltd., nominated Mr. E. Lyne, and in place of the latter Mr. G. A. Hogg was nominated by Messrs. George Henderson & Co., Ltd., to serve on our Committee. The other members of the Committee are :—

Mr. J. Aitken of Messrs. James Finlay & Co., Ltd.
Mr. L. H. Fleming of Messrs. Thomas Duff & Co., Ltd.
Mr. A. H. Ford of Messrs. Mackinnon, Mackenzie & Co.
Mr. T. L. Swales of Messrs. Ralli Brothers, Ltd.

The audited Revenue and Profit & Loss Accounts, together with the Balance Sheet as at the end of the financial year, 31st December 1941, are issued herewith. The summary set forth below shows Departmental income under the main heads and the differences as compared with the previous year's working:—

CLASS.	Year 1940		Year 1941.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Measurements ...	3,51,207	4 9	4,15,602	13 0	62,395	8 3	...	...
Weights ...	2,73,005	11 9	2,74,511	14 6	1,416	2 9	...	...
Fees ...	26,702	0 0	30,710	0 0	4,017	0 0	...	...
Sundry Charges ...	21,624	11 1	32,178	9 0	10,548	43 11	...	...
TOTAL Rs.	6,72,929	11 7	7,51,007	4 6	78,377	8 11	...	...

Expenditure for the year shows a decrease of Rs. 42,389-13-2 in comparison with the year 1940:—

1940	...	...	Rs. 7,82,936-8-3
1941	...	...	Rs. 7,40,546-11-1

Revenue for the year shows an increase of Rs. 78,377-8-11 over 1940, the figures being:—

1940	...	...	Rs. 6,72,629-11-7
1941	...	...	Rs. 7,51,007-4-6

The Revenue Account for the year shows a gain of Rs. 10,460-9-5. Interest on Securities amounting to Rs. 24,046-10-0 and Refund of Income-tax due amounting to Rs. 1,964-11-0, when added to Revenue figures gives a total gain of Rs. 36,471-14-5. After allowing Rs. 628-8-0 for depreciation on Motor Lorry and Measurement Plant, there remains a net gain of Rs. 35,843-6-5 on the working of the year, which has been credited to Capital Account.

Owing to the heavy deficits which had occurred for several months in succession during 1940, we unanimously agreed to impose a surtax on rates of 15%, with which recommendation you and your Committee unanimously concurred. This surtax was enforced as from 1st February 1941. Despite it, however, it was found that the average monthly deficits between February and June were greater than before the imposition of the 15% surtax, proving conclusively that this figure was inadequate. Therefore, we reported to you in June and recommended that the surtax figure be raised to 30% as from 1st July 1941. This recommendation was also accepted by you and your Committee.

The financial position of the Department will continue to have our careful consideration in the future, as it always has had in the past.

The following is a detailed statement of the invested Funds of the Department both under General Departmental Funds. Account as at 31st December 1941; and under Provident Fund Account as at 30th June 1941.

SECURITIES. GENERAL ACCOUNT.	Holding at 31st Dec. 1940.				Holding at 31st Dec. 1941.			
	Face Value.		Market Value.		Face Value.		Market Value.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Twenty Shares in the Imperial Bank of India (Partly paid) ...	2,000	0 0	7,700	0 0	2,500	0 0	7,700	0 0
Five Shares in the Reserve Bank of India ...	500	0 0	530	0 0	500	0 0	510	0 0
3½% Government of India Loan 1947-50	2,30,000	0 0	2,34,887	8 6	2,30,000	0 0	2,30,892	8 0
3½% Rangoon Municipal Loan 1936-78	2,61,300	0 0	2,60,649	12 0	2,61,300	0 0	2,64,239	10 0
5% Income Tax Free Loan 1945-55	2,00,000	0 0	2,24,875	0 0	1,00,000	0 0	1,08,375	0 0
3½% New Howrah Bridge Loan 1936-65	10,000	0 0	9,850	0 0	10,000	0 0	10,025	0 0

SECURITIES. PROVIDENT FUND ACCOUNT.	Holding at 30th June 1940				Holding at 30th June 1941			
	Face Value.		Marked Value.		Face Value.		Marked Value.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
4 % Calcutta Municipal Debentures ...	17,000	0 0	17,330	0 0	9,000	0 0	9,167	8 0
4 % Calcutta Port Trust Debentures ...	69,000	0 0	69,610	0 0	61,000	0 0	61,830	4 0
4 % Bombay Municipal Debentures ...	7,000	0 0	6,807	8 0	7,000	0 0	7,140	0 0
4 % Punjab Government Bonds 1948 ...	80,100	0 0	80,100	0 0	80,100	0 0	81,800	4 0
4 % Government of India Loan 1960-70	9,42,800	0 0	9,36,907	8 0	9,42,800	0 0	10,28,830	8 0
4½ % Government of India Loan 1955-60	30,000	0 0	31,250	0 0	30,000	0 0	32,892	8 0
3½ % Government of India Loan 1941 ...	55,000	0 0	55,068	12 0	55,000	0 0	55,137	8 0
2½ % Government of India Loan 1948-52	64,000	0 0	59,200	0 0	64,000	0 0	62,440	0 0
3 % Government of India Loan 1953-65	83,500	0 0	71,288	2 0	83,500	0 0	79,377	0 0
3½ % Government of India Loan 1947-50	95,200	0 0	94,129	0 0	95,200	0 0	74,234	11 0
5 % U. P. Government Bonds 1944 ...	...	...	...	...	69,500	0 0	...	...
3 % Defence Bonds 1946 ...	...	...	...	...	50,000	0 0	50,875	0 0

A net increase of 5,77,903 packages, measured, over the figures for the previous calendar year is shown in the succeeding statement. The total number of packages of each commodity measured, is shown separately under its own heading. It will be noticed that Tea has increased by 14,01,866 cases; this is due to the fact that the services of the Department were required by the Tea Controller for India. Figures for Sundry Cargo measured, also for Cotton, show an appreciable increase. Under Gunnies there is a decrease of 8,20,837. The total number of jute bales measured is the smallest since 1935/36. Under Jute, a decrease of 1,83,869 appears. The total number of hides bales measured is the lowest during the past 42 years. Other decreases occur in hardware, wool and tobacco and to a lesser extent in Shellac and Hides and Skins. These decreases can be attributed to the closing down of markets and the restrictions on shipping, due to the War.

Working of the Department.
Measurement.

		July 1939 to June 1940.	July to December 1940.	Total for calendar year 1940.	Total for calendar year 1941.	Increase.	Decrease.
Jute	July to Dec. 1939 Jan. to June 1940.	14,63,411 12,20,716	+ 4,49,188	= 17,69,904	15,86,035	...	1,83,869
"	"	27,84,127					
Hemp	"	40,540 96,837	+ 53,880	= 1,50,426	1,51,676	1,150	...
"	"	1,37,077					
Tobacco	"	2,900 805	+ 1,742	= 2,547	1,114	...	1,433
"	"	3,305					
Cotton	"	30,683 34,587	+ 17,020	= 51,007	1,35,218	83,611	...
"	"	65,170					
Wool	"	16,902 27,262	+ 6,736	= 33,998	26,912	...	7,086
"	"	44,164					
Gunnies	"	14,06,058 16,48,203	+ 12,07,704	= 28,56,057	20,75,220	...	8,20,837
"	"	30,94,521					
Tea	"	3,79,217 2,12,695	+ 1,75,473	= 3,88,068	17,89,934	14,01,866	...
"	"	5,91,612					
Shellac	"	31,106 31,106	+ 20,874	= 51,980	40,767	...	2,923
"	"	62,212					
Hides & Skins	"	7,174 9,416	+ 4,283	= 13,699	11,639	...	2,039
"	"	16,690					
Perishables	"	1,314 1,175	+ ...	= 1,170	3,008	1,833	...
"	"	2,489					
Hardware	"	10,977 16,941	+ 14,301	= 30,432	15,700	...	16,672
"	"	27,018					
Carried over	...	...	...	53,59,853	68,44,164	...	...

(- 6A)

		July 1939 to June 1940	July to December 1940.	Total for calendar year 1940.	Total for calendar year 1941.	Increase.	Decrease.
Brought forward ...		...	...	53,50,803	58,44,164	...	...
Earthenware ...	July to Dec. 1939 Jan. to June 1940	80 31	+ 154 =	185	...	...	185
	"	111					
Bag Cargo ...	"	67 222	+ 1,120 =	1,445	3,142	1,697	...
	"	339					
Sundries ...	"	1,76,185 1,70,767	+ 2,67,498 =	4,33,205	5,55,355	1,22,090	...
	"	3,55,032					
TOTAL ...	July 1939 to June 1940	71,84,937	January to Dec. 1940.	58,24,768	64,02,661	...	...
				Increase	...	5,77,893	

The statement of packages weighed reveals a similar result,
very big decreases in Gunny and
Weighted. Jute bales, considerable
in earthenware, hardware and wool, and noticeable increases in bag
cargo, sundries, tea and shellac.

		July 1939 to June 1940	July to December 1940.	Total for calendar year 1940.	Total for calendar year 1941	Increase.	Decrease.
Jute ...	July to Dec. 1939 Jan. to June 1940	10,48,579 7,93,764	+ 3,47,038 =	11,40,802	7,39,887	...	3,50,015
	"	18,42,243					
Hemp ...	"	883 10,728	+ 13,355 =	24,083	45,996	21,913	...
	"	11,563					
Tobacco ...	"	480 50	+ 1,395 =	1,445	1,979	534	...
	"	530					
Carried over ...		...	...	11,66,230	8,37,892	...	...

(- 7A)

		July 1939 to June 1940.	July to Dec. 1940	Total for calendar year 1940	Total for calendar year 1941.	Increase.	Decrease.
Brought forward ...		...	...	11,66,330	8,37,892	...	...
Cotton ...	July to Dec. 1939 Jan. to June 1940	774 1,747	+ 94 =	1,841	1,851	10	...
	"	2,621					
Wool ...	"	14,160 23,220	+ 5,434 =	28,000	20,303	...	8,337
	"	37,385					
Gunnies ...	"	9,24,734 11,10,028	+ 7,38,498 =	18,49,624	14,11,243	...	4,37,281
	"	20,34,762					
Tea ...	"	1,09,120 23,914	+ 32,888 =	56,902	90,533	38,731	...
	"	1,33,034					
Shellac ...	"	4,696 907	+ 986 =	1,943	20,309	24,456	...
	"	5,653					
Hides & Skins ...	"	9,588 14,518	+ 7,800 =	22,318	21,051	...	1,267
	"	24,106					
Hardware ...	"	41,330 44,082	+ 43,276 =	87,321	42,728	...	43,593
	"	85,375					
Earthenware ...	"	47,302 37,654	+ 1,39,173 =	1,76,827	95,173	...	81,654
	"	84,956					
Bag Cargo ...	"	8,30,108 7,63,472	+ 7,09,650 =	14,69,022	17,37,280	2,68,238	...
	"	16,95,480					
Sundries ...	"	42,769 29,816	+ 47,313 =	77,125	1,72,285	95,156	...
	"	72,575					
Perishables ...	"	18,656 1,837	+ ... =	1,837	11,363	9,526	...
	"	20,493					
TOTAL ...	July 1939 to June 1940	59,51,089	January to Dec. 1940	49,38,554	44,74,071	...	...
				Decrease	...	4,64,483	

(8a)

The average measurements of Jute, Jute Cuttings and Rejections, exported from the various Press-houses in and about Calcutta, are shown hereunder, together with figures for the preceding fourteen years.

SEASON. July—June.	Total bales measured.	Average measure- ment.		Largest average of a Press.		Smallest average of a Press.	
		Ft.	In.	Ft.	In.	Ft.	In.
1926-1927	42,99,308	53	4-46	55	1-09	51	8-56
1927-1928	47,39,113	54	0-22	58	11-86	51	4-72
1928-1929	46,35,079	53	8-02	55	10-18	51	8-83
1929-1930	42,96,540	53	7-33	56	10-55	51	9-58
1930-1931	34,00,756	53	7-46	56	8-52	52	0-05
1931-1932	29,83,701	53	2-72	56	8-19	51	9-95
1932-1933	34,33,196	53	1-60	55	11-32	51	7-66
1933-1934	40,12,234	52	11-86	54	9-29	49	11-55
1934-1935	41,85,491	52	11-93	55	2-87	48	10-02
1935-1936	39,81,056	53	4-09	55	2-17	50	5-38
1936-1937	47,96,767	52	9-51	54	2-38	49	6-59
1937-1938	34,07,287	52	3-06	53	6-81	49	6-07
1938-1939	36,54,840	51	3-77	54	3-73	48	2-64
1939-1940	27,84,127	51	10-47	55	2-66	48	10-42
July to Dec. 1940...	5,03,077	52	6-41	54	7-21	50	4-15
Calendar year 1941	17,37,611	52	11-34	55	7-71	50	10-43

(9a)

The progress of the work carried out by the Department, since the year 1926-1927, both as regards weight and measurement is tabulated in the following statement :—

YEAR July—June.	MEASUREMENT.			WEIGHT.		
	Packages	Increase.	Decrease.	Packages	Increase.	Decrease.
1926-1927	81,67,132	11,61,097	...	1,06,01,622	10,63,975	...
1927-1928	87,63,277	5,96,149	...	1,03,67,877	...	1,43,746
1928-1929	88,29,861	66,584	...	97,26,100	...	6,31,777
1929-1930	86,16,904	...	2,12,957	93,71,993	...	3,54,107
1930-1931	69,31,550	...	16,85,354	74,80,116	...	18,91,877
1931-1932	62,83,883	...	6,47,667	75,04,963	24,847	...
1932-1933	64,21,183	1,37,300	...	60,06,814	...	14,98,149
1933-1934	68,69,670	4,48,487	...	62,30,355	2,23,541	...
1934-1935	70,98,583	2,28,918	...	59,97,800	...	2,32,465
1935-1936	70,72,401	...	26,182	58,39,842	...	1,58,048
1936-1937	88,74,635	18,02,234	...	76,54,177	18,14,335	...
1937-1938	70,31,840	...	18,42,795	56,61,375	...	19,92,802
1938-1939	73,11,247	2,79,407	...	56,19,555	...	41,820
1939-1940	71,84,937	...	1,26,310	59,51,086	3,31,531	...
Calendar year 1940	58,24,758	...	...	49,38,554	...	...
Calendar year 1941	64,02,661	5,77,903	...	44,74,071	...	4,64,483

(10A)

The yearly strength of the Staff since 1926 is stated here : the supplementary note gives in detail the strength as at 31st December 1941.

Staff.			
YEAR. July—June.	Strength.	YEAR. July—June.	Strength.
1926-1927	122	1934-1935	100
1927-1928	133	1935-1936	94
1928-1929	136	1936-1937	99
1929-1930	133	1937-1938	100
1930-1931	136	1938-1939	105
1931-1932	125	1939-1940	115
1932-1933	109	Calendar year 1941	115
1933-1934	105		

Staff at 31st December 1941 :—

PRESENT.		ABSENT.	
Superintendent	... 1		
Asst. Superintendents	... 2	and 1 with Royal	
Office Manager	... 1	Indian Navy	
Measuring Officers	... 85	and 9 with Indian	
Scalewrights	... 4	Armed Forces	
Probationers	... 12		
	105		10
GRAND TOTAL	... 115		

Superintendent, G. C. GEE SMYTH,
Asst. Supds., J. B. F. HENFREY, (with R. I. N.),
B. PERRY,
S. J. WARWICK,
Office Manager, F. W. KENDALL.

(11A)

The Provident Fund of the Department, accounts for which closed on 30th June 1941 in conformity with the Rules of the Fund, showed a surplus of Rs. 1,75,804-9-10, equivalent to a fraction under Rs. 11-8-0%. Assets amounted to Rs. 17,39,969-10-7, on the 30th June 1941 as against Rs. 15,21,695-14-11 at the same date in 1940.

The Trustees of the Fund were our Chairman, Mr. L. W. Balcombe, and Mr. J. Aitken.

To the Medical Officers of the Department, Dr. W. E. Fetherstonhaugh and Lt.-Col. J. A. Shorten, I.M.S. (Retd.) we have to extend our thanks for the manner in which they have discharged their duties to the Measuring Staff during the period under review.

Dr. S. N. Ghose and Dr. S. K. Ghose, by their care of the Indian Staff, have also merited our thanks.

These two funds, one for the officers and the other for the Clerical Staff, have been continued as Compassionate Funds usual during the past year.

The Measurers Athletic Club has continued to function during the past year and is greatly appreciated by the Staff.

We are,
Gentlemen,
Your most obedient servants,

L. W. BALCOMBE, *Chairman.*
J. AITKEN,
J. B. F. HENFREY,
A. H. FORD,
G. A. HOGG,
E. LYNE,
T. L. SWALES, } *Members.*

Comparative statement of goods measured from 1st July 1927 to 31st December 1931.

Goods.	(12A)											
	From 1st July 1927 to 31st Dec 1927.	From 1st July 1928 to 31st Dec 1928.	From 1st July 1929 to 31st Dec 1929.	From 1st July 1930 to 31st Dec 1930.	From 1st July 1931 to 31st Dec 1931.	From 1st July 1932 to 31st Dec 1932.	From 1st July 1933 to 31st Dec 1933.	From 1st July 1934 to 31st Dec 1934.	From 1st July 1935 to 31st Dec 1935.	From 1st July 1936 to 31st Dec 1936.	From 1st July 1937 to 31st Dec 1937.	From 1st July 1938 to 31st Dec 1938.
Grains.												
Wheat	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Barley	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Oats	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Rye	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Maize	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Other Grains	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Oilseeds.												
Linseed	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Mustard	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Sesamum	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Other Oilseeds	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Legumes.												
Beans	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Peas	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Lentils	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Other Legumes	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Other Goods.												
Wool	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Other Goods	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000

* Cotton and Wool have been shown separately last year.

Monthly statement of goods measured for Calendar years 1930 and 1931.

Month.	Wheat and Barley.	Maize.	Other Grains.	Oilseeds.	Legumes.	Wool.	Other Goods.	Total.
Jan 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Feb 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Mar 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Apr 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
May 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Jun 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Jul 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Aug 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Sep 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Oct 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Nov 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Dec 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Total 1930	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Jan 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Feb 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Mar 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Apr 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
May 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Jun 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Jul 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Aug 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Sep 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Oct 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Nov 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Dec 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Total 1931	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000

(18A)

(12A)

Carlin

PRESSHOUSE AVERAGE
MEASUREMENTS

FOR

JUTE, HEMP, &c.

JULY 1934 TO JUNE 1935 TO 31ST DECEMBER 1941.

(20A)

BENGAL CHAMBER OF COMMERCE,

Dr. REVENUE ACCOUNT from

EXPENDITURE.	Rs.	A.	P.	Rs.	A.	P.
ESTABLISHMENT—						
Salaries and Wages—						
Executive	62,717	1	6			
Officers	5,99,325	2	8			
Sealwrights	30,320	0	0			
Babas	64,227	12	6			
Mechanics	7,544	1	1			
Motor Lorry Drivers	1,282	13	4			
Poons	15,124	7	5			
Sealroom Subordinate Staff	9,237	13	0			
Shipping Subordinate Staff	34,170	7	3			
Root Staff	2,143	3	0			
Compounder	1,056	8	0			
				5,17,102	5	0
Fees (Officers)—						
Early and Late	10,200	0	0			
Sunday	11,308	0	0			
Holiday	2,693	8	0			
Special Overtime	537	10	0			
Time Allowance	500	0	0			
				25,430	2	0
Fees (Medical)				10,144	10	6
Night Allowances—						
Officers	25,999	12	0			
Babus	2,728	2	8			
Poons and Subordinate Staff	3,173	2	0			
				31,901	3	8
Allowances to Poons and Subordinate Staff—						
Sunday and Holiday				1,690	4	0
Allowances to Officers—						
Travelling Expenses	672	0	0			
Dinghi Hire	934	0	0			
				1,606	0	0
Carried over				5,57,853	10	8

(21A)

LICENSED MEASURERS DEPARTMENT.

1st January to 31st December 1941.

Cr.

REVENUE.	Rs.	A.	P.	Rs.	A.	P.
Measurement, Jute and Hemp	99,485	0	0			
Gunnies	2,67,155	12	0			
Hides and Skins	9,547	8	0			
Tobacco, Cotton, Wool, etc.	10,034	7	0			
Cased Cargo	60,527	10	0			
Sundries	5,292	4	0			
Attendance	17,349	4	0			
				4,13,002	13	0
Weightment, Jute and Hemp	51,609	9	0			
Gunnies	1,65,263	2	0			
Bag Cargo	27,257	8	0			
Sundries	2,554	3	6			
Tobacco, Cotton, Wool, etc.	7,006	11	0			
Cased Cargo	3,569	13	0			
Hides and Skins	4,805	13	0			
Attendance	675	2	0			
				2,74,511	14	6
Fees—						
Mills, Presshouse and Godown	2,210	0	0			
Sunday	16,960	0	0			
Holiday	1,975	0	0			
Early and Late	2,733	0	0			
				30,719	0	0
Sundry Charges—						
Overtime	1,597	8	0			
Certificates	1,836	0	0			
Calculations	22,682	9	0			
Labour	2,301	3	0			
Supply and Delivery (Certificates)	3,756	0	0			
				32,173	9	0
Carried over				7,51,097	4	6

BENGAL CHAMBER OF COMMERCE.

REVENUE ACCOUNT from

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EXPENDITURE		Rs.	P.	Asa.	Ac.
Brought forward		5,57,883	10 8
Pensions	...	7,200	0	0	0
Provident Fund Contribution	...	38,872	0	0	0
Coolie Bhatta	...	763	0	0	0
Motor Car Allowances and Expenses	...	7,611	0	0	0
Rents and Taxes	...	14,609	5	0	0
Contribution to Bengal Chamber of Commerce	...	24,000	0	0	0
Uniform and Clothing	...	4,456	14	3	0
Stationery and Printing	...	6,782	5	11	0
Furniture Allowances	...	4,983	0	0	0
Inspector's Allowances	...	1,809	0	0	0
Special Duty Officers' Allowances	...	10,650	0	0	0
Salaries and Allowances	...	1,809	0	0	0
Passage Allowances to Executive Staff	...	1,074	8	0	0
STANDARD EXPENSES—					
Pests' Train and Dugli Hire	...	1,671	15	0	0
Petty Cash Expenses	...	392	13	0	0
Post's Cycle Maintenance	...	1,242	15	0	0
Club Contribution	...	1,372	0	0	0
Electric Light and Fans	...	1,209	0	0	0
Telephone	...	2,800	12	0	0
Motor Lorry Expenses	...	3,078	6	0	0
Light Van Expenses	...	721	15	0	0
Stamps (Postage)	...	227	4	0	0
Stamp (Receipts)	...	5	0	0	0
Post Expenses	...	5	0	0	0
Miscellaneous Charges	...	270	3	5	0
Medicines	...	2,128	13	5	0
Do. (Duck Dispensary)	...	1,491	6	0	0
Hospital Duty (Officers)	...	534	16	4	0
Repairs and Renewals to Plant	...	558	13	8	0
Ties and Refreshment Maintenance	...	878	8	3	0
Liaw Charges	...	16	0	0	0
				16,530	6 1
To Insurance	...	...	...	...	...
Audit Fees	...	800	11	0	0
Docks	...	2,400	0	0	0
Building (Repairs)	...	635	2	0	0
Interest	...	2,009	4	0	0
				5,805	7 2
Balance being gains carried to Profit and Loss Account	...	...	...	10,469	9 5
TOTAL RS.		...	...	7,61,007	4 6

MEMO

Gain 1939-40	Rs.	31,423	5	3
Loss 1940—(July to December)	"	93,968	8	8
Gain 1941	"	10,460	9	5

CALCUTTA, 3rd February 1949.

G. C. GEE SMYTH,
Superintendent.

LICENSED MEASURERS DEPARTMENT.

1st January to 31st December 1941.

Cr.

REVENUE			
	Rs.	A.	P.
Brought forward	...	...	...
TOTAL Rs	..	...	...
	7,61,007	4	0

D. C. FAIRBAIRN.
Secretary.

(24A)

BENGAL CHAMBER OF COMMERCE,

PROFIT AND LOSS ACCOUNT

Dr.

1941		Rs.	A. P.	Rs.	A. P.
Dec. 31	To Depreciation on Motor Lorry ...	000	0 0		
"	" " Measurement Plant ...	28	8 0	028	8 0
"	Balance transferred to Capital Account ..			35,848	0 6
	TOTAL Rs. ...			36,471	14 6

CALCUTTA, 3rd February 1942.

G. C. GEE SMYTH,
Superintendent.

(25A)

LICENSED MEASURERS DEPARTMENT.

for the year ending 31st December 1941.

Cr.

1941		Rs.	A. P.	Rs.	A. P.
Dec. 31	By Interest on Government Securities and other Investments ...			24,040	10 0
"	Balance transferred from Revenue Account ...			10,450	9 5
"	Refund of I. tax due (B. C. C. Assessment 1941-42) ...			1,964	11 0
	TOTAL Rs. ...			36,471	14 5

D. C. FAIRBAIRN,
Secretary.

BENGAL CHAMBER
(Incorporated as a Company under Section 26
LICENSED MEASUREMENTS)

BALANCE SHEET as

CAPITAL AND LIABILITIES.	Rs.	As.	P.	Rs.	As.	P.
CAPITAL—						
Balance at credit at 31st Dec 1940	5,64,842	13	1			
Add Profit for the year 1941	35,843	6	5	6,00,085	3	6
SECURITIES RESERVE FUND—						
Balance as at 31st December 1940	75,000	0	0			
Less Net Loss on revaluation of securities at 31st December 1941	4 9/2	2	0	70,697	14	0
SECURITY DEPOSIT FROM EMPLOYER—						
Narendra Nath Mukherjee (nominal value)				5,000	0	0
DEFERRED ALLOWANCES—						
Inspectors', Scalewright's and Special Duty Officer's Allowances				31,368	0	0
V. F. GRIFFITHS FUND ACCOUNT				14,423	12	0
COMPENSATION FUNDS (OFFICERS & BARDS)				5,454	10	5
LIABILITIES—						
For credit balances on Constituents' Accounts	52,943	9	11			
Sundry Creditors for expenses	30,353	10	1	83,297	4	0
<i>Note:—There is a contingent liability in respect of the Investments in 29 (partly paid) Shares of the Imperial Bank of India amounting to</i>	7,500	0	0			
Carried over				8,00,927	11	11

OF COMMERCE.

of the Indian Companies Act, 1882.)

DEPARTMENT.

at 31st December 1941.

PROPERTY AND ASSETS.	Rs.	As.	P.	Rs.	As.	P.
FIXED CAPITAL EXPENDITURE—						
DOCK BUILDINGS—						
Expenditure to 31st December 1941	76,316	2	8			
Depreciation to date	76,316	2	8	1,000	0	0
WORKMENT PLANT—						
Net cost to 31st December 1941	73,333	4	6			
Depreciation to date	73,333	4	6	100	0	0
MEASUREMENT PLANT—						
Balance as at 1st July 1919	2,674	0	0			
Addition to 31st December 1941	688	7	11			
Depreciation to date	3,369	7	11			
	3,340	7	11	10	0	0
FURNITURE—						
Balance as at 1st July 1919	2,063	0	0			
Addition to 31st December 1941	16,596	3	2			
Depreciation to date	17,568	3	2	50	0	0
	17,518	3	2			
MACHINERY—						
Balance as at 1st July 1919	1,887	15	6			
Addition to 31st December 1941	6,139	11	9			
Depreciation to date	8,027	10	9	50	0	0
	7,977	10	9			
DEPARTMENTAL BOATS—						
Expenditure to 31st December 1941	12,607	0	0			
Depreciation to date	12,597	0	0	100	0	0
MOTOR LORRY—						
Net Cost	3,120	11	6			
Depreciation to date	2,220	11	6	900	0	0
LIGHT VAN—						
Net Cost	3,200	0	0			
Depreciation to date	2,100	0	0	100	0	0
MEASUREMENT CALCULATORS—						
As per last Balance Sheet				80	0	0
TONNAGE CALCULATORS—						
As per last Balance Sheet				20	0	0
Carried over				2,410	0	0

(28A)

BENGAL CHAMBER
(Incorporated as a Company under Section 26
LICENSED MEASURERS

BALANCE SHEET as

	Rs.	As.	P.	Rs.	As.	P.
Brought forward	8,00,927	11	11
Carried over	8,00,927	11	11

(29A)

OF COMMERCE.
of the Indian Companies Act, 1882.)

DEPARTMENT.

at 31st December 1941.

	Rs.	As.	P.	Rs.	As.	P.
Brought forward ...	...	...	...	2,410	0	0
MOTOR CARS ON HIRE—						
As per last Balance Sheet ...	7,137	0	0			
Less Amount paid up by hirers ...	3,156	0	0			
STORIES—				3,981	0	0
Stock at 31st December 1941 (at cost)	...	...	...	638	9	4
UNSHIPPED WORK—						
For sundry measurements and weightments carried out during the month of December 1941, not charged at date ...	...	...	...	39,099	8	0
BOOK DEBTS, UNSECURED BUT CONSIDERED GOOD—						
Sundry Debtors ...	6,617	7	3			
Due by Constituents ...	14,431	0	5	21,048	7	8
ADVANCES—						
Loans to staff (Compassionate Fund) ...	1,144	11	0			
Unreserved Telephone rents, Road Tax for Motor Lorries etc. ...	925	4	0			
Rents (Security Deposit) ...	126	12	0	2,236	11	
OUTSTANDING INTEREST ON INVESTMENTS—						
Amount of Interest due on Government Securities etc. ...	...	...	...	4,304	7	
SECURITY DEPOSIT INVESTMENTS—						
Narendra Nath Mukherjee—						
3½% Government Promissory Notes at face value	5,000	0	0
Carried over	78,008	11	3

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CALCUTTA,
3rd February 1901

D. C. FAIRBAIRN,
Secretary.

OF COMMERCE.
of the Indian Companies Act, 1882.)
DEPARTMENT.
at 31st December 1941.

ADVISORS' REPORT:

We beg to report that we have audited the foregoing Balance Sheet of the Bengal Chamber of Commerce, Licensed Measurers Department, as at 31st December 1951 and the Revenue and Profit and Loss Accounts for the year ended 31st December 1951. We have obtained all the information and explanations we have required and our opinion on the Balance Sheet and Revenue and Profit and Loss Accounts is drawn up in conformity with the law and the Balance Sheet exhibits a true and correct view of the state of the Department's affairs, according to the best of our information and the explanations given to us, and as shown by the books of the Department.

Our opinion books of account have been kept by the Department as required by law.

ADVISORS' REPORT:

We beg to report that we have audited the foregoing Balance Sheet of the Bengal Chamber of Commerce, Licensed Measurers Department, as at 31st December 1951 and the Revenue and Profit and Loss Accounts for the year ended 31st December 1951. We have obtained all the information and explanations we have required and our opinion on the Balance Sheet and Revenue and Profit and Loss Accounts is drawn up in conformity with the law and the Balance Sheet exhibits a true and correct view of the state of the Department's affairs, according to the best of our information and the explanations given to us, and as shown by the books of the Department.

Our opinion books of account have been kept by the Department as required by law.

LOVELOOK & LEWES,
CHARTERED ACCOUNTANTS,
REGISTERED ACCOUNTANTS. } Auditors.

(32A)

BENGAL CHAMBER OF COMMERCE,
LICENSED MEASURERS DEPARTMENT,
PROVIDENT FUND.

Calcutta, 26th August 1941.

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 1941.

There is a surplus for the year of Rs. 1,75,894-9-10 made up as follows :—

	Rs.	A.	P.		Rs.	A.	P.	
(i) Revenue from interest on securities etc., less sundry charges ...	50,478	5	10	equivalent to	3	14	1-37307	%
(ii) Gain on revaluation of securities ...	1,16,410	4	0	"	7	0	7-41196	%
Making for final allocation—a credit of ...	1,75,894	9	10	equivalent to	11	7	8-98503	%

The surplus of Rs. 1,75,894-9-10 has been divided *pro rata* between the employees contributing to the Fund, on the basis of the balance at their credit on the 30th June 1941.

	Rs.	As.	P.
Subscriptions for the year were ...	39,245	10	8
Subscriptions with interests thereon repaid during the year ...	18,116	1	9
Departmental Contributions with interest thereon repaid during the year were ...	17,047	15	10

Yours faithfully,
LOVELOCK & LEWES,
Managers.

(33A)

BENGAL CHAMBER OF COMMERCE,
LICENSED MEASURERS DEPARTMENT.

Schedule of charges of measuring and weighing goods as revised with effect from 1st July 1941.

(1) All rates and charges shown in the subjoined list are subject to a sur-tax of thirty per cent. with the exception of 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.

10 Annas.

(a) For leather, kips, hides, skins, hide cuttings, fleshings, etc. in bales or bundles exceeding 7 hundredweight or 25 cubic feet per bale or bundle.

5 "

" leather, kips, hides, skins, hide cuttings, fleshings, etc. in bags, bales or bundles not exceeding 7 hundredweight or 25 cubic feet per bag, bale or bundle.

" 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.

2½ "

" gunnies, bessians, twine, wool, yarn, etc. in bales, sinews in bales or bundles.

" cereals and seeds in bags and sundry commodities in sacks, pockets and baskets.

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

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 weightment shall be three-fourths of the amount of the respective measurement and weightment fees as specified above.
- (d) Double rates will be incurred for all work done between 7-0 P.M. and 7-0 A.M. as well as in respect of any cargo or goods attended to in advance and shipped or loaded at night.

(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 weightment Rs. 5 for each officer per day detailed for the work, otherwise Rs. 15 for only gauging.
- (5) If the measurement and/or weightment 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.

(The special charges for attendance, under above headings (a) and (b), will only be levied when the work done is on a basis under 25%. Where the work done is on a basis of 25% and/or over; these charges will be waived).

(7) For work on vessels lying downstream of the King George's Dock entrance, and within ten miles of the Howrah Bridge, by day and/or by night, a distance fee of Rs. 10 for the attendance of each officer will be levied.

(8) The following holiday fees by day and/or by night are charged in addition to the schedule rates :—

- (a) On Sunday 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 4 A.M. and 8 A.M. or between 5 P.M. and 7 P.M. a fee of Re. 1 per hour or part of an hour for each officer will be charged.

(10) The Department have the right of refusing the acceptance of any order.

Calcutta, 1st July 1941.

BENGAL CHAMBER OF COMMERCE.

At a Special General Meeting of the Chamber, held on the 24th October 1888, 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 1888, and in accordance with the notice issued by the Chamber of Commerce, on the 24th July 1888, under rule 83 of the Chamber", viz:—

- 1.—That where freight is payable by measurement, measurement be by Sworn Measurers, to be placed under the direction of the Bengal Chamber of Commerce.
- 2.—That the measurement be taken at place of shipment, i.e., exporting wharf, jetty or press-house where adjacent to place of shipment, at measuring, Superintendent's discretion, but only whilst the bales are actually being removed in course of shipment.
- 3.—That such measurement be final.
- 4.—That in the case of shut-out cargo or cargo transferred from one vessel to another, original measurements to hold good.
- 5.—But that any cargo re-landed be re-measured.
- 6.—That measurement be taken at the largest part of the bale, inside the lashing on the one side, and outside on the other.
- 7.—That the measurement of jute shipped without measurement shall be entirely at shipper's risk, and that measurement be a matter of special arrangement between the shippers and ship; further, that all expenses connected with the measurement thereof be payable by the shipper.
- 8.—That all cotton and other baled cargo arriving at the East Indian Railway Company's terminus at Howrah for shipment direct by boat be measured by the Sworn Measurers in the Railway Company's shed while being removed in actual course of shipment.
- 9.—That all baled cargo pressed at, or exported from, any of the Press-houses to which a Sworn Measurer may be attached, be treated in the manner as jute, and as provided for in the second Resolution.
- 10.—That gunny bales packed at, or exported from mills, within the limits of the port, be also measured as described in the second Resolution.
- 11.—That gunny bales or other cargo exported by boat direct from outside the limits of the port be measured by the Sworn Measurers on the dock 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, for the attendance of Sworn Measurers at their ordinary shipping wharves for measurements in accordance with Rule 2.

12.—That all baled, cased, or other cargo not provided for in any of the foregoing Resolutions and which at present is measured on this side under any of the tonnage schedules now in use in the Port, or which may require to be measured on this side, by a special arrangement made between shippers and ship, that all such cargo be measured on the Custom House Wharf (if for export by boat) or in the jetty sheds (if for shipment through the jetties) by the Sworn Measurers.

13.—That for the present the Sworn Measurers to be appointed to carry on this scheme be placed under the direction of a Representative Committee to be nominated by the Committee of the Chamber of Commerce.

14.—That the charge for measurement be defrayed by the ship.

1st January 1889.

SCHEDULE.

Jute
 " Cuttings.
 " Rejections.
 " Thread Waste.
 " Ropa Ends.
 Gunny Cuttings.
 Cotton
 Hemp.
 Safflower.
 Tobacco Leaf and
 all other goods
 packed in bales
 bound with rope
 lashing.

Not less than seven per cent. to be measured if the bales have been pressed in 400 lbs. press boxes; but where bales pressed in 500 lbs. press boxes are also included in the lot, the percentage must be taken proportionately. All crooked or badly-pressed bales shall be objected to for measurement and the Measurer shall cause all such bales to be returned to the Press-house having previously ripped open the lashings in such a way as to cause them to be re-pressed; but if Press-houses elect to have them shipped, a fair percentage of all such bales must be measured. Measurement to be taken at the largest part of the bale inside the lashing on the one side and outside on the other. In taking the length and breadth, the measurement of one bale shall be with the ticket upwards and of another with the ticket downwards.

Cotton
 Gunny Cloth.
 " Bags.
 Piece-goods.
 Twist and all other
 goods packed in
 bales bound with
 hoops.

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

Indigo.
 Shellac.
 Button Lac.
 Lac Dye.
 Tea.
 Piece-goods and all
 other goods pack-
 ed in cases.

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.

REPORT ROYAL EXCHANGE.



ROYAL EXCHANGE, CALCUTTA.

*Report of the Committee for the year ended
31st December 1941.*

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 1941.

During the year three firm members and one individual member resigned; one individual member died and another, having left India, was treated as no longer a member; while one enemy firm was removed from the membership roll. One firm member was elected to membership during the year. At the end of the year there were upon the Exchange Register 112 firms and 10 individual members. A list of the firms and individual subscribers on the 31st December 1941 is appended to this report.

Towards the end of July we decided, after consulting members, that in view of the insufficient numbers then making use of the Exchange Snack Bar the service of meals in the Exchange should

be discontinued from the 31st August 1941. With the enforcement of petrol rationing from the 15th August, however, and on the suggestion of a substantial body of members of the Exchange, the question was reconsidered in the light of the altered circumstances and arrangements were made whereby a new Exchange Restaurant — on a larger scale and situated on the ground floor of the Exchange — was opened under new management from the 3rd November 1941.

The Restaurant has been thrown open to all employees, ladies or gentlemen, of firms and companies in the membership of the Royal Exchange or of the Bengal Chamber or of any approved organisation connected with the Chamber. The wives and business friends of any such employees are also permitted to make use of the Restaurant as guests. With the increasing rigidity of the petrol rationing scheme, the decision to re-organise the Exchange Restaurant on this basis has undoubtedly been a wise one, providing an amenity which we are sure will be increasingly valuable to the business community.

We submit a balance sheet and revenue account for the year ended 31st December 1941, which have been audited, as usual, by Messrs. Lovelock and Lewes, Auditors to the Bengal Chamber of Commerce. The Revenue Account again shows a deficit on the year's working, amounting to Rs. 7,477-10-6 as compared with Rs. 5,541 for 1940. The increase in the deficit is accounted for mainly by reduced subscriptions, due in part to the departure on service of assistants and others to whom membership tickets were formerly issued on payment. This amount has been transferred to the Bengal Chamber of Commerce contribution account.

The comparative figures of income and expenditure in 1940 and 1941 are given below :—

	1940	1941
	Rs.	Rs.
<i>Income :—</i>		
Subscriptions	...	...
Entrance Fees	...	...
	28,553	26,646
	—	60
	<u>28,553</u>	<u>26,606</u>

	1940	1941
	Rs.	Rs.
<i>Expenditure :—</i>		
Rent	15,800	13,800
Contribution to Chamber	2,093	2,000
Establishment	8,418	8,969
Books and Newspapers	1,502	1,537
Telephone subscription less sale of tickets	321	314
Tickets for Members	70	70
Stationery	77	194
Printing	113	123
Stamps	25	39
Electric Fans, Lights and Lifts	3,000	3,000
Petty charges less admission fees to Indian Broker's room	629	811
Depreciation on Furniture	100	109
Restaurant License and Excise Taxes	100	207
	34,094	34,173
Deficit transferred to Chamber	5,541	7,477
	<u>28,553</u>	<u>26,696</u>

Difference between deficits for 1940 and 1941 is Rs. 1,936

We are, Gentlemen,

Your obedient servants,

G. B. MORTON, *President*.
 R. R. HADDOW, *Vice-President*.
 R. ARAKIE
 D. L. DICKSON
 C. H. HRAPE
 V. W. MURRAY
 W. T. C. PARKER
 R. W. FLOMMER
 J. L. RUTHVEN

Members.

D. C. FAIRBAIRN,
Secretary.

CALCUTTA, 12th February 1942.

ROYAL EXCHANGE, CALCUTTA.
BALANCE SHEET as at 31st December, 1941.

LIABILITIES.	Rs. As. P.	Rs. As. P.	ASSETS.	Rs. As. P.	Rs. As. P.
SEVERAL CREDITORS—			OUTSTANDING—		
Sundries	2,018 8 0		Subscriptions	792 0 0	
Contributions and Rent to Chamber from July to December 1941 ...	9,900 0 0		Admission Fee	1 0 0	793 0 0
	.....	11,918 8 0	BOOKS AND NEWSPAPERS—		
			Subscriptions paid in advance ...	.....	89 6 3
			FURNITURE AND FITTINGS: WATER- COOLER:—		
			Expenditure to date	1,090 0 0	
			Less—Depreciation to date ...	763 0 0	327 0 0
			Bengal Chamber of Commerce, Con- tribution Account, being deficit for the year ... ..	.....	7,477 10 6
			CASH—		
			Imperial Bank of India	3,091 0 0	
			In hand	140 6 6	3,231 7 3
TOTAL Rs. ... ..	.....	11,918 8 0	TOTAL Rs. ... ..	.....	11,918 8 0

Examined and found correct,
LOVELOCK & LEWES,
Chartered Accountants,
Registered Accountants,
Auditors.
 CALCUTTA, 16th January 1942.

G. B. MORTON,
President.

D. C. FAIRBAIRN,
Secretary.

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ROYAL EX.

REVENUE ACCOUNT for the

EXPENDITURE.	Rs.	As.	P.	Rs.	As.	P.
TO MOSTLY CONTRIBUTION TO BENGAL CHAMBER OF COMMERCE ...				6,000	0	0
" BOOKS AND NEWSPAPERS ...				1,536	12	6
" STATIONERY ...				123	16	0
" PRINTING ...				122	13	0
" STAMPS ...				29	4	0
" ELECTRIC FANS, LIGHTS & LIFTS ...				3,000	0	0
" ESTABLISHMENT ...				8,069	2	0
" RENT ...				13,800	0	0
" TELEPHONE SUBSCRIPTIONS ...						
Less—Sale of Tickets ...	819	8	0			
" PETTY CHARGES ...	505	0	0	314	8	0
Less—Admission Fees ...	940	8	0			
	128	0	0			
" RESTAURANT LICENSE AND EXCISE TAXES ...				811	8	0
" DEPRECIATION ON FURNITURE ...				286	12	0
				109	0	0
TOTAL Rs. ...				34,173	19	6

Calcutta,
The 10th January 1929. }
Examined and found correct,
LOVELOCK & LEWES,
Chartered Accountants,
Registered Accountants, } Auditors.

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CHANGE, CALCUTTA.

year ended 31st December, 1941.

INCOME.	Rs.	As.	P.	Rs.	As.	P.
By SUBSCRIPTIONS ...	26,646	0	0			
" Entrance fee ...	50	0	0	26,696	0	0
" Deficit transferred to Bengal Chamber of Commerce, Contribution Account ...				7,477	19	6
TOTAL Rs. ...				34,173	19	6

G. B. MORTON,
President.

D. C. FAIRBAIRN,
Secretary.

ROYAL EXCHANGE, CALCUTTA.

COMMITTEE FOR THE YEAR 1941.

President :

SIR GEORGE MORTON, O.B.E., M.C.,
Messrs. Bird & Co., and Messrs. F. W. Heilgers & Co.

Vice-President :

THE HON'BLE MR. R. R. HADDOW,
Messrs. Mackinnon, Mackenzie & Co.

Members :

MR. R. ARABIE,
Messrs. B. N. Elias & Co., Ltd.
MR. D. L. DICKSON,
Messrs. Normans, Ross & Co.
MR. C. H. HRAPE,
Messrs. Place, Siddons & Gough.
MR. V. W. MURRAY,
Messrs. Blacker & Co.
MR. W. T. C. PARKER,
Lloyds Bank, Ltd.
MR. R. W. PLUMMER,
Messrs. Plummer Brothers & Co.
MR. J. L. RUTHVEN,
Messrs. Landale & Morgan.

LIST OF MEMBERS AS ON 31ST DECEMBER, 1941.

FIRMS.

Alex. A. Apar, Jr. & Co., (2)
Anderson, Wright & Co., (3)
T. S. Apar & Co., (2)
Balmer, Lawrie & Co., Ltd., (3)
Barry & Co., (3)
George Barton & Co., (1)
Becker, Gray & Co. (1939), Ltd.,
Begg, Dunlop & Co., Ltd., (3)
Bengal-Nagpur Railway Co.
Ld., (3)
Bengal Telephone Corporation,
Ld., (2)
Berthoud & Co., (2)
Bird & Co., (37)
Birkmyre Brothers, (3)
Blacker & Co., (6)
Blackwood, Bryson & Co., Ltd.,
(3)
Burn & Co., Ltd.
Calcutta Improvement Trust, (3)
Caledonian Insurance Co., (2)
Capital, Ltd., (2)
H. D. Cartwright & Co., (2)
Chartered Bank of India
Australia & China, (4)
Cox & Kings (Agents), Ltd., (2)
W. S. Cresswell & Co., (2)
Demetrius Brothers, (3)
W. F. Duca & Co., (2)
Thomas Duff & Co., Ltd., (2)
J. C. Duffus & Co., Ltd., (1)
Duncan Brothers & Co., Ltd., (5)
East Indian Railway, (3)
Eastern Bank, Ltd., (3)
B. N. Elias & Co., Ltd., (3)
James Finlay & Co., Ltd., (23)
Ford, Rhodes, Thornton & Co.,
(3)
Gillanders, Arbuthnot & Co.,
(10)
Gladstone, Wyllie & Co., (5)
Grahams Trading Co. (India),
Ld., (10)
W. Haworth & Co., (4)
J. S. Haywood & Co., (3)
F. W. Heilgers & Co., (12)
George Henderson & Co., Ltd.,
(21)
Hoare, Miller & Co., Ltd., (3)
Holmes, Wilson & Co., Ltd., (1)
Hoyle, Robson, Barnett & Co.
(India), Ltd., (2)
Imperial Tobacco Co. of India,
Ld.
India General Navigation &
Railway Co., Ltd., (3)
Indian Rubber Manufacturers,
Ld., (3)
Innes, Watson & Co., (5)
William Jacks & Co., Ltd., (2)
Jardine, Skinner & Co., (24)
Jessop & Co., Ltd., (4)
Ivan Jones, Ltd., (2)
Kettlewell, Bullen & Co., Ltd.,
(3)
Kilburn & Co., (3)
King Brothers, (2)
Landale & Clark, Ltd., (6)
Landale & Morgan, (4)
Lionel Edwards, Ltd., (3)
Liverpool and London and Globe
Insurance Co., Ltd., (2)
Lloyds Bank, Ltd., (4)
London and Lancashire Insurance
Co., Ltd., (3)

FIRMS—contd.

Lovelock & Lewes, (3)	Reed Ward & Co., (2)
Ludlow Jute Co., Ltd., (3)	Rivers Steam Navigation Co., Ltd., (3)
James Luke & Sons, (1)	Royal Insurance Co., Ltd., (3)
Mackenzie, Lyall & Co., (3)	Shaw, Wallace & Co., (20)
Mackinnon, Mackenzie & Co., (19)	R. Sim & Co., Ltd., (3)
Macneill & Co., (5)	Sinclair & Co., (5)
A. & J. Main & Co., Ltd., (3)	Sinclair, Murray & Co., Ltd., (7)
A. M. Mair & Co., (4)	E. A. Sopher & Co., (1)
S. Manasseh & Sons, (2)	Standard-Vacuum Oil Co., (3)
Martin & Co., (4)	Steel Bros. & Co., Ltd., (2)
Mather & Platt, Ltd., (3)	Octavius Steel & Co., Ltd., (4)
McLeod & Co., Ltd., (4)	R. Steel & Co., Ltd., (4)
Mercantile Bank of India, Ltd., (3)	Stewart & Co., (3)
D. L. Millar & Co., Ltd., (3)	Stewarts & Lloyds of India, Ltd., (2)
Moran & Co., Ltd., (5)	J. Thomas & Co., (17)
Morgan, Walker & Co., (2)	Turner, Morrison & Co., Ltd., (19)
Mytton, Wallace & Co., (2)	Union Insurance Society of Canton, Ltd., (2)
National Bank of India, Ltd., (3)	Villiers, Ltd.
Netherlands Trading Society, (2)	Wakefield C. C. & Co., Ltd., (2)
New India Assurance Co., Ltd., (1)	W. J. Walker & Co., (2)
New Zealand Insurance Co., Ltd., (2)	Williamson Magor & Co., (2)
Normans, Ross & Co., (3)	Andrew Yule & Co., Ltd., (3)
F. C. Pallachi & Co., (3)	Ziffo & Co., (3)
Perman & Hynd, (3)	
Pigott, Chapman & Co., (3)	
Place, Siddons & Gough, (7)	
Plummer Brothers & Co., (1)	
Ralli Brothers, Ltd., (11)	
Ramdutt Ramkissendass, (2)	

INDIVIDUALS.

Mr. F. S. Anderson.	Mr. S. J. Lazarus.
" A. A. Cohen.	" H. B. Moses.
" C. M. Chater.	" A. R. Nicholson.
" J. C. Galstaun.	" R. N. Smith.
" N. J. Gubbay.	" J. A. Sopher.

HONORARY MEMBERS.

President.—Indian Chamber of Commerce.

President.—Bengal National Chamber of Commerce.

President.—Marwari Chamber of Commerce.

President.—Muslim Chamber of Commerce.

ROYAL EXCHANGE

RULES.

1. The Royal Exchange is intended for the use of members only, in accordance with the rules and regulations hereinafter set out.
2. The election of members shall be vested in the Committee, and the elections shall be by ballot or otherwise at the ordinary monthly meetings. The Committee may elect a limited number of honorary members.
3. The Royal Exchange shall be managed by a Committee of nine persons. The President and Vice-President of the Bengal Chamber of Commerce shall be *ex-officio* President and Vice-President of the Committee of the Royal Exchange. The members of the Royal Exchange shall elect seven members of the Committee, including—one merchant, one banker, one stock broker, one exchange broker, one produce broker, and one freight broker. Failing such members offering themselves, others will be eligible.
4. The election of members of the Committee, under the preceding rule, shall take place in February of each year; and the new Committee shall come into office from the first March next ensuing after the election. The election shall be by ballot.
5. The Exchange shall be open to members from 10 A.M. to 5 P.M. except on Saturdays, when it shall be open from 10 A.M. to 2 P.M. The holidays to be observed by the Royal Exchange shall be the holidays declared by the Bengal Chamber of Commerce.
6. The Committee shall have power from time to time, besides electing members, to make bye-laws, fix the rates of entrance fee and subscription, and generally to conduct the business of the Royal Exchange and of the Restaurant attached thereto, as an Association working in connection with the Bengal Chamber of Commerce.

7. The Committee shall submit, in February of each year, a report of the working of the Royal Exchange to the Committee of the Bengal Chamber of Commerce.

8. No person shall be allowed to attend the Exchange without having previously paid his entrance fee and subscription.

*9. The subscription to the Royal Exchange shall be for the present :—

Rs. 15 per mensem for every firm or company admitting up to three representatives; and an extra charge of Rs. 5 per mensem for every additional representative. A payment of Rs. 40 per mensem by a firm or company shall secure the right of membership for the whole of their European staff, but the names of those members of the staff, who are to exercise the privilege of attending the Exchange, must be sent in to the Secretary, who will furnish each one with a ticket, as under rule 10.

Rs. 8 per mensem for every individual not established under the style of a firm or company.

For *mofussil* members, the subscription shall be as follows:—

Rs. 6 per mensem for every firm or company admitting up to three representatives; and an extra charge of Rs. 3 per mensem for every additional representative.

Rs. 3 per mensem for each individual not established in the *mofussil* under the style of a firm or company.

The above subscriptions shall be collected monthly, as from the 1st of July 1918.

10. Each subscriber, on payment of his subscription, will be furnished with a ticket, which must be produced on demand. Any subscriber refusing to show his ticket, when so demanded, shall be liable to refusal of admission at the discretion of the Master.

11. Any person creating a disturbance in the Royal Exchange or wilfully interfering with the comfort of the subscribers shall be liable to removal from the list of members.

*As adopted by a Special General Meeting of the Royal Exchange held on the 7th April 1916.

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12. Members may use the reading-room and lounge of the Exchange, but shall not remove any papers, books, maps or documents of any kind from the premises.

13. Members may have the use of Committee rooms set apart for the purpose of public meetings. Applications 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.

18. All proceedings of the Committee shall be subject to confirmation at the next ensuing General Meeting.

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RESTAURANT.

19. Complaints in any way affecting the Restaurant shall be made to the Committee in writing.

VISITORS.

20. Strangers visiting Calcutta and non-residents of Calcutta may be introduced by any subscriber for ten consecutive days and may, on payment of one-half the subscription, be elected temporary members for a period of not less than one month and not more than three months, and not oftener than once a year. Subscribers introducing strangers must enter the names of the persons introduced in a book provided for that purpose.

GENERAL.

21. After defraying the necessary expenses, any balance of the funds of the Royal Exchange shall be made over to the Bengal Chamber of Commerce as a contribution towards the payment of the debentures issued by the Chamber and to the interest thereon.

22. The Secretary and the Assistant Secretary of the Bengal Chamber of Commerce shall be *ex-officio* Secretary and Assistant Secretary of the Royal Exchange.

23. The Assistant Secretary of the Bengal Chamber of Commerce shall be *ex-officio* Master of the Royal Exchange, and all complaints and suggestions shall, in the first instance, be made to him.

24. A list of newspapers supplied to rooms shall be exhibited in a conspicuous place in the reading-room, and the Committee may add others to the list, upon receiving a requisition from twenty-five members, showing that such additions would be desirable and useful.

25. No advertisement bills will be allowed to be posted in any of the rooms of the Exchange, or on the walls of the Exchange premises and no samples of goods shall be exhibited.

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26. The rules, or any of them, may not be rescinded or altered nor may new rules be made, unless by a resolution passed at a Special General Meeting, at which at least twenty-five members shall be present, and such resolution must be passed by a majority consisting of at least two-thirds of the number of votes given. Resolutions passed under this rule shall come into force at once, and shall not need confirmation at any subsequent Special General Meeting.

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ROYAL EXCHANGE

BYE-LAWS.

1. Newspapers and books are not to be removed from the premises.
2. Any one found writing upon, or defacing, the walls or notice boards at the Exchange, or the books or newspapers in the reading-room or otherwise injuring them, may be excluded for such time as the Committee may determine.
3. The Committee shall have power to close any part of the Royal Exchange, from time to time, on such occasions and for such time as they may deem necessary.
4. Any members having a suggestion to make as regards the papers kept in the Exchange or for adding thereto, shall address the Committee through the Master.
5. Members may use the reading-room for the purpose of taking notes or memoranda, or consulting works of reference available to members.
6. The Committee will supply "Royal Exchange Memorandum forms" which are only to be used on the premises.
7. Tiffins will be supplied in the Restaurant according to a notice approved by the Committee and to be signed by the Master.
8. Wines and spirits will also be supplied at rates to be approved by the Committee.
9. The Restaurant shall be open for such hours as may from time to time be approved by the Committee.
10. The lessee of the Restaurant may supply dinners to members, to be given on the top flat: the rates for these dinners shall be a matter of arrangement between the lessee and the member

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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 bye-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.

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BENGAL CHAMBER OF COMMERCE TRIBUNAL OF ARBITRATION

RULES.

Interpretation

I. In these rules the following words have the following meanings :—

- (1) "CHAMBER" means the Bengal Chamber of Commerce.
- (2) "COURT" means the Arbitrator or Arbitrators appointed for determining a particular dispute, or the Umpire where an Umpire has been appointed.
- (3) "MEMBER" means any member for the time being of the Chamber.
- (4) "PARTY" includes an individual, firm or Company.
- (5) "REFERENCE" means any agreement to refer a difference or dispute (present or future) to the Tribunal. Any agreement to refer more than one difference or dispute between the same parties which arise under separate contracts shall be treated as a separate reference in respect of each contract.
- (6) "REGISTRAR"—The Registrar of the Tribunal shall be the Secretary for the time being of the Chamber or such other member of the Secretarial staff of the Chamber as shall be acting for him from time to time.
- (7) "TRIBUNAL" means the Tribunal of Arbitration of the Chamber hereby constituted.

II. The objects of the Tribunal are the determination, objects, settlement and adjustment of disputes and differences relating to trade, business and manufactures, between one party and another, whether any such party resides or carries on business personally or by agent or otherwise in Calcutta or not, and whether such party is a member of the Chamber or not.

III. (1) The Tribunal shall consist of such members or Constitution assistants to members, and of such other persons who are from

time to time on the panel of Special Advisory Boards to the Indian Jute Mills Association as may from time to time be selected by the Registrar as hereinafter mentioned and be willing to serve on the Tribunal.

(2) The Registrar shall from time to time as he shall consider necessary select such persons from the classes mentioned in the preceding rule, who are willing to serve, and shall circulate to all members from time to time a list of the persons so selected. He may also if he thinks fit supply a copy of such 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 whom he may consider qualified to serve on the Tribunal. It shall not be necessary in such case to print or 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 duties of the Registrar of the Tribunal shall ordinarily consist of or include the following:—

He shall, by himself or his subordinates, receive applications to the Tribunal and receive payment of fees and costs, appoint the arbitrator or arbitrators and, where necessary, the umpire who will constitute the Court to deal with any dispute, 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 applications to the Tribunal and of awards made by any Court, 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 any Court so constituted, and take such steps as may be necessary to assist any such Court in the execution of its functions.

Constitution of Court.

V. (1) In every case where a dispute or difference has arisen between parties who have agreed that such dispute or difference shall be referred for decision to the Chamber or the Tribunal, an

Applications
for arbitra-
tion

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.

(3) In constituting any Court the Registrar shall select, as Arbitrators or arbitrators or umpire as the case may be, so far as have practical know- possible, persons or a person having a practical knowledge of the ledge. subject matter of the contract or contracts in question, and the Registrar shall not appoint any person who for any reason within his knowledge would not be a proper person to act as Arbitrator or Umpire in the particular matter, but no award shall be invalid nor shall any objection be taken thereto by any party, on the ground that any person so appointed did not possess such practical knowledge, or was not in fact a proper person to act as arbitrator or umpire.

(4) The names or name of the persons or person constituting a Court shall not be ordinarily be disclosed to the parties nor shall the parties be entitled to such information as of right. In the event of any of the parties applying on special grounds (to be specified in writing to the Registrar) for the disclosure of the said names or name the decision as to whether such disclosure shall be made or not shall rest in the absolute discretion of the Registrar. The non-disclosure of the said names or name shall not in any case affect the validity of the arbitration proceedings, or of any award therein nor afford ground of objection to the filing of the award.

VI. Unless the agreement to refer the dispute or difference to the Chamber or Tribunal otherwise expressly provides the Court shall consist of two arbitrators, who shall be selected by the Registrar from the Tribunal and appointed in writing under his hand.

VII. If the Court have allowed the time or extended time to expire without making any award, and without having signified to the Registrar that they cannot agree, the Registrar shall constitute in manner aforesaid another Court which shall proceed with

Names of
arbitrator
or umpire.
Appointment
of arbitra-
tors.

Expiry of
time.

the arbitration and shall be at liberty to act upon the record of the proceedings as then existing and on the evidence, if any, then taken in the arbitration or to commence the arbitration *de novo*.

Appointment
of umpire.

VIII. In the event of the Court originally appointed disagreeing the dispute shall be referred to an umpire and the Registrar shall appoint an umpire to be selected from the list aforesaid to constitute the Court for the adjudication of the said disputes and such umpire shall then proceed with the arbitration in accordance with these rules.

IX. The consent to act of the arbitrator or arbitrators or umpire as the case may be shall be obtained by the Registrar.

Arbitrators
or umpire
failing to act.

X. If any appointed arbitrator or umpire neglects or refuses to act, or dies or becomes incapable of acting, the Registrar shall substitute and appoint a new Arbitrator or Umpire as the case may be 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 proceedings *de novo*.

Conduct of Arbitrations.

Statement to
be filed
within speci-
fied time.

XI. The parties shall within such time as may be directed by the Court, prepare and submit to the Registrar in duplicate a written statement of their respective cases with copies of all relevant documents or other evidence on which they rely. A copy of each party's case shall be given to the other party who shall respectively be entitled to put in a rejoinder thereto within such time as may be directed. Normally no more than one rejoinder shall be filed, but the Court shall have discretion if it thinks fit to allow more than one rejoinder, on such terms as it may impose.

Enlargement
of time for
submission
of statement.

XII. The Court may at its discretion enlarge the time for submission of a written statement or rejoinder, but it shall not be bound to receive or to consider any written statement or rejoinder of either party tendered after the expiration of the original or subsequently extended time as the case may be.

Communica-
tions to be
made
through the
Registrar.

XIII. 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.

XIV. The said parties, respectively, shall do all the acts ^{Obligations of the parties.} necessary to enable the Court to make a just award, and shall not wilfully do or cause or allow to be done any act to delay or to prevent the Court from making an award, and if either party shall do or cause or allow to be done any such act that party shall pay to the other such costs as the Court shall deem reasonable.

XV. The dispute will normally be decided by the Court on Hearing. the written statements of the parties and oral evidence will not be taken nor will the parties be entitled to appear, or any formal hearing be held. The Court shall have power however if it thinks fit to appoint a time and place for the hearing of the reference and to hear oral evidence.

XVI. In any case of a formal hearing no party shall, without ^{Appearance of parties.} the permission of the Court, be entitled to appear by counsel, attorney or other advocate or adviser, but the Court in its discretion may require the parties with or without witness to attend before it or before any Committee or Sub-Committee of the Chamber to be examined.

XVII. The parties to the reference and any witness on their Evidence. behalf, shall, subject to the provision of any law for the time being in force—

- (a) submit to be examined by the Court on oath or affirmation in relation to the matters in dispute;
- (b) 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;
- (c) comply with the requirements of the Court as to the production and selection of samples, and
- (d) generally do all other things, which during the proceedings on a reference, the Court may require.

XVIII. The Court may :—

- (a) administer oath or affirmation to the parties or witnesses appearing,
- (b) state a special case for the opinion of the High Court, or give its award in the form of a special case for the opinion of the High Court,
- (c) make an award conditional or, in the alternative,
- (d) correct in an award any clerical mistake or error arising from any accidental slip or omission, or
- (e) administer to any party to the arbitration such interrogatories as it may consider necessary.

Retention A./
or return of
documents.

XIX. The Court shall have full discretion to retain and/or return all books, documents or papers produced before it in any proceedings and may direct at any time that the books, documents or papers produced or any of them, are to be returned to the parties or either of them on such terms and conditions as the Court may decide.

Absence of
parties.

XX. The Court may proceed with the reference notwithstanding any failure to file a written statement within due time and may also proceed with the reference in the absence of any or both of the parties who, being entitled to appear before the Court, after due notice, refuse or neglect to attend.

Application
to Civil Court
to issue
process to
parties or
witnesses.

XXI. If the Court shall at any stage of an arbitration be of the opinion that it is desirable to examine either party or any witness who may not be willing to give evidence before the Court or may be resident outside the City of Calcutta, the Court may apply to the Civil Court having jurisdiction in that behalf to issue process to such party or witness, including the issue of summonses and commission for the examination of witnesses and summonses to produce documents, and may at its discretion require one or both the parties to deposit such fee or fees to cover the cost of any such process as the Court shall consider necessary and in the event of any party who has been called on to deposit such fees failing to do so may dismiss such party's case or deal otherwise with the matter in any way the Court may think just.

XXII. The Court may at its own instance at any time or times before making a final award, and at the expense of the parties consult, refer to, and act on and adopt the advice, recommendations or suggestions of any Committee or Sub-Committee of the Chamber having or exercising special jurisdiction or powers relating to the particular industry, commodity, produce or branch of trade concerned in the reference or of any experts whether members or not, and 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.

XXIII. In any case where a party wishes to have any question arising in any proceedings referred to the High Court of Justice at Fort William in Bengal in the form of a special case for the opinion of the High Court he shall apply in writing to the Registrar, and with such application shall pay a requisition fee of Rs. 40. If the Court decides to accede to such request the party applying shall also be responsible for all legal or other costs, charges and expenses that may be incurred by the arbitrator or arbitrators or umpire of and incidental to the same and shall make such deposit on account thereof as the Court may decide.

Awards.

XXIV. In cases where the Court shall consist of more than two Arbitrators the award of the majority shall prevail and be taken as the decision of the Court.

XXV. The Court shall make its award in writing within four months after entering on the reference or on or before any later day to which the Court, with the consent of all parties concerned in the proceedings, by any writing signed by them, may from time to time, enlarge its time therefor or any extension of time granted by the Court of Judicature at Fort William in Bengal:

Provided that, if any commission for examination of witnesses shall at any time be issued under the provisions of Rule XXI or Section 43 of the Arbitration Act 1940 or any other provision in that behalf, this Rule shall be read as if the above-mentioned initial

time limit of four months were increased by a period of time equal to the time which elapses between the date when the Civil Court concerned shall make its order for the issue of such commission and the date when the same shall have been executed and returned to the Court, and all enlargements and extensions of time as above provided shall take effect as from the expiry of such increased initial time limit.

Extent of
award.

XXVI. The Court may make an interim award, and may, by any award, order and determine what it shall think fit to be done by either of the parties, respecting the matters referred.

Signatures
to and issue
of awards.

XXVII. Every award 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.

Filing of
awards.

XXVIII. The Court shall at the request of any party to the proceedings or of any person claiming under such party or, if so directed by the High Court of Judicature at Port William in Bengal and upon payment of the fees and charges due in respect of the arbitration and award, and of the costs and charges on filing the award, cause the award or a signed copy of it together with any depositions or documents, which may have been taken and proved before it, to be filed in the said High Court.

Award bind-
ing on all
parties.

XXIX. 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 such death shall not operate as a revocation of the submission.

Further
award.

XXX. Whenever an award directs that a certain act or thing shall be done by one party to the reference, e.g. delivering or taking (with or without allowance) delivery of goods and such party fails to comply with the award, the party in whose favour the award is made may make a fresh application for a further

award determining the amount of damages or compensation payable by reason of such failure, and the Registrar, on receipt of such application, shall proceed to constitute a new Court, which may or may not consist of the same or of one or more of the members constituting the Court who made the first award, and the new Court shall proceed under these rules to arbitrate on the said application and the award thereon may be filed separately or together with the original award.

XXXI. The costs of the reference and award including the ^{Costs, charges, fees, etc.} costs, charges, fees and other expenses provided for by these rules shall be in the discretion of the Court, which may direct to and by whom and in what manner and in what proportion such costs, charges, fees and other expenses 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.

Fees.

XXXII. Subject to any limitations imposed by the rules following, the Court shall be entitled to allow fees and expenses of witnesses, expenses connected with the selection and carriage of samples, Licensed Measurers' Department charges, conveyance hire, cost of legal or technical advice or proceedings in respect of any matter arising out of the arbitration incurred by the Court and, when goods are examined at premises other than those of the Chamber such additional fees not exceeding double the prescribed fees of any particular reference, for every attendance at such other premises, and any other incidental expenses and charges in connection with or arising out of the reference or award as the Court shall in its absolute discretion think fit.

XXXIII. *Copies of proceedings.*—No party is entitled to copies of proceedings before arbitrators or an umpire. In cases where the Tribunal is requested to make copies of cases or exhibits thereto, submitted by either party, for the purposes of sending such copies to the other party then the charge, for every copy made, shall be six annas a folio of 90 words (seven figures to one word).

Table of fees,
charges etc.

XXXIV. The fees, costs, charges and other expenses of and incidental to the reference and the award (if any) which are to be payable and which are not otherwise provided for under these rules shall be the following, viz. :—

(1) *Certified copies of awards.*—A fee of Rs. 2 is payable for each certified copy of an award.

(2) *Stamp duties.*—Stamp duties are to be paid in all cases in accordance with the scale of stamp duties for the time being imposed by law.

(3) *Filing awards.*—A fee of Rs. 8 to the Chamber in addition to the Court fees on the scale for the time being in force is payable by the party requiring the award to be filed.

(4) *Single arbitrator.*—A single arbitrator shall be paid double fees, namely, the fees payable hereunder to two arbitrators.

(5) **Piece-goods arbitrations.**—

(a) For contracts involving the inspection of only one quality of cloth :

For quality, etc. Rs. 64 for each arbitrator or umpire.
For Mildew Rs. 64 for each arbitrator or umpire.

(b) For contracts involving the inspection of ranges of cloth :

For quality, etc.

for first quality Rs. 64 for each arbitrator or umpire;
for each additional quality Rs. 8 for each arbitrator or umpire.

For Mildew Rs. 64 for each arbitrator or umpire.

(c) In all piece-goods arbitrations involving the measurements of lengths and/or widths the fee for each arbitrator or umpire is hereby prescribed to be Rs. 80 subject to the proviso 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 umpire in cases of this nature.

(d) 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.

(e) In addition to the charges specified above an institution fee of Rs. 40 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. 60 is payable.

(6) **Jute arbitrations involving inspection of jute.**—A fee of Rs. 80 is payable in respect of each arbitrator or umpire and, when more than two qualities or marks, or deliveries of jute are examined under the same contract a fee of Rs. 40 for each further quality, or mark, or delivery, examined in excess of two qualities or marks, or deliveries, is payable in respect of each arbitrator or umpire in addition to the first fee of Rs. 80 and for each assorter engaged a sum not exceeding Rs. 1/8/- will be charged together with such sum to cover all incidental expenses connected with selection and carriage of samples as may be prescribed and determined for the time being by the Committee for cases of this nature.

(7) **Jute arbitrations not involving inspection of jute.**—In all jute arbitrations not involving examination of jute a fee of Rs. 80 is payable to each arbitrator or umpire provided that in any particular arbitration the Committee for cases of this nature may in their discretion prescribe and determine that a fee exceeding Rs. 80 shall be payable to each arbitrator or umpire.

In addition to these charges an institution fee of Rs. 40 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. 140.

(8) **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.

(9) *Gunny Arbitrations not involving inspection of goods.*—

In all gunny arbitrations not involving examination of goods a fee of Rs. 80 is payable to each arbitrator or umpire provided that in any particular arbitration the Committee for cases of this nature may in their discretion prescribe and determine that a fee exceeding Rs. 80 shall be paid to each arbitrator or umpire.

In addition an institution fee of Rs. 40 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. 140 is payable.

(10) *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. 40 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.

(11) *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 the full institution fee and arbitrators' fee will be payable.

(12) *Returned cases.*—In cases in which the Court decides that it has no jurisdiction to act and refuses to proceed with a reference to it, one half of the institution fee together with arbitration fees and any legal or other costs and expenses incurred by them, will be payable.

XXXV. The Committee of the Chamber shall have the power to alter, modify or vary the foregoing table of fees from time to time.

Immunity of Arbitrators.

XXXVI. No party shall bring or prosecute any suit or proceeding whatever against the Court, or any member thereof, for or in respect of any matter or thing purporting to be done under these rules nor any suit or proceeding (save for the enforcement of the award) against the other party.

Notices.

XXXVII. 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 registered post addressed to him by name at such place of abode or business. If sent by post, such notice shall be deemed to have been given at the time at which the letter would in the ordinary course be delivered. In the case of any person who has no place of business in Calcutta but who is represented by an agent in Calcutta or elsewhere in India, the place of abode or business of the agent shall be deemed that of such person.

XXXVIII. The marginal notes shall not affect the construction hereof.

XXXIX. These rules shall come into operation as on and from the first day of March 1941 and shall apply to all applications made for arbitration on and after that date. All references pending on the said first day of March 1941 shall be regulated by the rules at present in force.

BENGAL CHAMBER OF COMMERCE.

At a meeting of the Committee of the Bengal Chamber of Commerce held on Tuesday, the 2nd August 1938, the following resolution was unanimously adopted on the motion of the PRESIDENT, SIR GEORGE CAMPBELL, Kt., M.L.A., seconded by Mr. E. B. PRATT:—

(1) That the rules and scale of fees relating to surveys contained in the printed document submitted to the Committee be and the same are hereby approved and that such rules and scale of fees be and they are hereby adopted as the rules and scale of fees relating to surveys conducted under the auspices of the Bengal Chamber of Commerce to the exclusion of and in substitution for all rules and scales of fees whether set up by custom or otherwise that may exist relating to such surveys.

(2) That the aforesaid rules and prescribed scale of fees shall be deemed to take effect as on and from the 2nd August 1938.

(3) That a copy of this resolution be published for the information of all members of the Chamber.

Schedule.

RULES FOR SURVEYS.

In these rules the following words have the following meanings—

- (a) "Chamber" means the Bengal Chamber of Commerce.
- (b) "Members" means the members for the time being of the Chamber.
- (c) "Secretary" means the Secretary for the time being of the Chamber.
- (d) "Applicant" shall include an individual, a firm or a Company.
- (e) "Surveyors" means the persons appointed to survey goods in accordance with these rules.

2. (i) The Secretary 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 act as Surveyors 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.

(ii) The Secretary may at any time, if he thinks proper so to do, add to the said list names of other persons qualified as aforesaid and it shall not be necessary in such case to print or circulate any list of the added names but a list of Surveyors complete for the time being shall be kept by the Secretary and shall always be open to inspection by members on application and, at the discretion of the Secretary, also by persons other than members.

3. The Secretary shall by himself or his subordinates receive applications for surveys and payment of fees and costs; appoint the Surveyors and where necessary an Umpire; communicate to the applicant any directions of the Surveyors and/or Umpire; keep a register of applications for survey and of certificates, and such other books and memoranda, and make such returns as the Chamber shall from time to time require and generally take such steps as may be necessary to enable the Surveyors and/or Umpire to carry out their functions.

4. All applications for survey shall be in such form as the Committee of the Chamber may from time to time prescribe and no survey shall be proceeded with until such application has been received by the Secretary.

5. No survey shall be held on any goods which have been the subject matter of a previous survey under these Rules.

6. The Secretary shall have the right in his sole discretion to refuse any application for survey without assigning any reasons therefor.

7. If no survey is held by virtue of Rules 5 or 6 the Secretary shall inform the applicant accordingly within seven days of the receipt of the application and return any fees deposited with him by the applicant.

8. On receipt of an application for survey the Secretary, if he decides that a survey shall be made, shall nominate and appoint in writing two Surveyors out of the list aforesaid who may appear to have practical knowledge of the subject matter of the survey and shall not appoint any person who for any reason within his knowledge would not be a proper person to act as Surveyor or Umpire. The consent of the Surveyors to act shall be obtained by the Secretary before such appointment. The appointment of Surveyors shall be made within seven days from the receipt of the application. The names of the persons appointed as Surveyors and/or as Umpire under Rule 11 hereof shall not ordinarily be disclosed to the applicant nor shall he be entitled to insist upon such information being given to him but it shall be in the sole discretion of the Secretary to decide whether such information shall be given or not.

9. If either of the Surveyors or both of them fail to act or if he or they die, or become incapable of acting the Secretary shall appoint a new Surveyor or Surveyors in the manner provided for in Rule 8.

10. The Surveyors, if unanimous in their opinion, shall submit their report in writing to the Secretary within ten days of the date of their appointment as Surveyors or on or before any later date to which the Surveyors by any writing signed by them may from time to time enlarge the time for making the report.

11. In the event of the Surveyors disagreeing they shall forthwith report the fact to the Secretary and they shall thereupon cease to function as Surveyors for the particular case referred to them. On receipt of such report the Secretary shall appoint and nominate an Umpire to be selected from the list aforesaid who may appear to have practical knowledge of the subject matter of the survey and whose consent to act shall be obtained by the Secretary. The Umpire shall thereupon proceed with the survey in accordance with these rules.

12. The Surveyors or Umpire shall inspect the goods or what they or he in their or his sole discretion shall consider to be

a representative proportion of them at such place and time as the Secretary may direct. The applicant shall produce the goods at the place and time specified by the Secretary and shall comply with any requirement of the Surveyors and/or Umpire as to the further production of such goods or samples. In the event of the applicant failing to produce the goods on the date and at the place specified and/or failing to comply with any of the Surveyors' and/or Umpires' said requirements the Chamber shall be released from all liability of granting a survey certificate and all fees paid by the applicant under these Rules shall be forfeited.

13. When any goods for which an application for survey has been made under these rules are intended for export or the Secretary has reason to believe they are to be exported the applicant will when requested so to do by the Secretary furnish him with the name of the vessel on which the goods are to be shipped so that this may be inserted in the certificate.

14. If the applicant fails to furnish the Secretary with the information asked for under Rule 13 the Secretary shall have the right to withhold the same certificate to be granted under Rule 15 hereof until such time as the information asked for is supplied.

15. The original Survey Certificate shall be retained by the Secretary and a copy thereof without the signatures of the Surveyors or Umpire but certified by the Secretary to be a true copy thereof shall be issued to the applicant.

16. After the certificate has been sent to the applicant no further communications will be entered into between the applicant and the Chamber in connection with the decisions recorded therein.

17. No Surveyor or Umpire appointed under these Rules to survey any goods shall be appointed to act as an arbitrator or Umpire in any Court of Arbitration appointed by the Chamber for the determination, settlement or adjustment of any disputes or differences relating to such goods.

18. The applicant shall pay as and when demanded by the Secretary all fees, charges and expenses incident to the survey and the certificate issued thereon according to the scale prescribed, for the time being, by the Committee of the Chamber.

SCALE OF FEES.

General.—In all surveys the institution and survey fees shall be prepaid. The surveyor or surveyors or umpire shall be entitled to allow fees and expenses connected with selection and carriage of samples, Licensed Measurers' Department charges, conveyance hire, cost of legal or technical advice or proceedings in respect of any matter arising out of the survey incurred by a surveyor or surveyors or umpire and, when goods are examined at premises other than those of the Chamber, such additional fees not exceeding double the prescribed fees of any particular application, for every attendance at such other premises, and any other incidental expenses and charges in connection with or arising out of the application or report as the surveyors shall in their absolute discretion think fit.

Copies of papers.—Certified copies of proceedings or papers may be supplied at a cost of six annas a folio of 90 words (seven figures to one word). The Committee may consider a reduction of rate only in special cases.

A fee of Rs. 2 is payable for each certified copy of a report.

Withdrawn Applications.—In cases where the applicant desires to withdraw the application before a surveyor or surveyors have been appointed a charge equal to half the institution fee will be charged; but if a surveyor or surveyors have been appointed before the withdrawal of the application is received by the Secretary then the full institution fee will be charged.

A Single Surveyor shall be entitled to a double set of fees namely, the fees chargeable hereunder by two surveyors, except where such surveyor is appointed to draw samples of oilseeds, foodstuffs, etc., sold under *bona fide* direct Government contracts.

*As revised by a resolution of the Committee of the Chamber adopted on the 9th April 1940.

Piece-Goods Surveys.—For applications involving the inspection of only one quality of cloth.

For quality etc., Rs. 24 for each surveyor or umpire.

For mildew Rs. 24 " " " " " "

For applications involving the inspection of ranges of cloth.

For equality etc.

for first quality or assortment Rs. 24 for each surveyor or umpire :

for each additional quality or assortment Rs. 8 for each surveyor or umpire ;

For mildew Rs. 24 for each surveyor or umpire.

In all piece-goods surveys involving the measurements of lengths and/or widths the fees for each surveyor or umpire is hereby prescribed to be Rs. 32 subject to the proviso 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 surveyor or umpire in cases of this nature.

In all other piece-goods surveys the amount of the fee payable to each surveyor or umpire will be prescribed and determined for the time being by the Committee for cases of this nature.

In addition to the charges specified above an institution fee of Rs. 32 is payable in all cases where the applicant is a member of the Chamber; but where the applicant is not a member of the Chamber an institution fee of Rs. 48 is payable.

Gunny Surveys.—Where gunnies are surveyed a fee of Rs. 80 is payable in respect of each surveyor or umpire:

In addition an institution fee of Rs. 32 is payable to the Chamber in cases where the applicant is a member of the Chamber; but where the applicant is not a member of the Chamber an institution fee of Rs. 64 is payable.

Survey of Oilseeds, Foodstuff etc.—Fees payable for 'sampling only' on account of U. K. Ministry of Food :—

	Up to 500 tons. Rs.	Up to 750 tons. Rs.	Up to and over 1,000 tons. Rs.
Sampling only—			
Surveyor (one) ...	16	24	32
Chamber fee ...	16	16	16
	—	—	—
Total (96) 32 (128) 40 (160)			48

Fees for Sampling Sugar.

Number of samplers.—Unless the circumstances are exceptional samples will be drawn by one sampler appointed by the Chamber :—

	Up to 100 bags. Rs.	100-500 bags. Rs.	Over 500 bags. Rs.
Fees—			
Sampler ...	24	32	48
Chamber Institution fee ...	32	32	32

plus, where travelling is involved, an allowance at the rate of 6 as. per mile :—

- (1) The above scale of fees is applicable to all surveys on seeds and foodstuffs exported.
- (2) The fees specified are inclusive; that is to say no further charge is imposed if surveyors visit the place of export more than once; and no expenses such as taxi hire are chargeable.
- (3) In respect of each survey one certificate only (with spare copies) will be issued.
- (4) If a parcel is being shipped in the same steamer to different ports of destination, it is optional for the shipper to require one average sample for the whole parcel.

Tea Chests: Surveys for Insect Infestation.—A fee of Rs. 24 is payable in respect of each surveyor or umpire and when more than 100 chests are examined in connection with one application a fee of Rs. 12 for each 100 chests or part thereof after the first 100 is payable in respect of each surveyor or umpire in addition to the first fee of Rs. 24.

In addition to these charges an institution fee of Rs. 32 is payable in cases where the applicant is a member of the Chamber : but where the applicant is not a member the institution fee is Rs. 48.

Other Surveys.—In all other surveys the amount of the fee payable in respect of each surveyor 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 the applicant is a member of the Chamber; but where the applicant is not a member 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.

D. C. FAIRBAIRN,
Secretary.

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) For the purposes of this scale the Mills are grouped as follows and jute submitted by Mills in the respective groups shall be allowed for at the rates shown against the respective groups:—

	10 Bales	20 Bales	30 Bales				10 Bales	20 Bales	30 Bales
Group I				Group II					
<i>Up to 10 miles—</i>				<i>11 to 15 miles—</i>					
Barnagore				National					
Kamarkhaty				Belvedere					
Union North				Wellington†					
Soorah				<i>16 to 20 miles—</i>					
Landourne				Sannagur South		40/-	65/-	65/-	
Hooghly				Chandany†					
Olive				Dalhousie†					
Union South				Korthbrook†					
*Dutta	30/-	45/-	45/-	Angus†					
Port William				<i>21 to 25 miles—</i>					
Ganges				Sannagur North		55/-	85/-	85/-	
Howrah				Victoria†					
New Central				Gondalpara†					
Dally†				Group III					
Presidency				<i>21 to 25 miles—</i>					
Hastings†				Waverley					
<i>11 to 15 miles—</i>				Craig					
Budge Budge				Auckland					
Khardah				Megra					
Tintarni				Alexandra					
Standard†				Alliance					
Kinnison				Anglo-India		55/-	85/-	85/-	
Kelvin				Rainbowrah					
Empire				Nudda					
Chowk				<i>26 to 30 miles—</i>					
Caledonian				Gauropore					
India†				Nalhati					
<i>16 to 20 miles—</i>									
Orient									
Alison									
Lothian									

*Distance shown is to nearest river plat.

P. T. O.

†To pay Rs 10 extra, being beyond the Dally Bridge (Howrah Side.)

Group IV

	10 Bales	20 Bales	30 Bales
1 to 15 miles—	Rs.	Rs.	Rs.
*Fort Gloster	...	...	...
16 to 20 miles—			
Birla	...	...	...
*Lawrence	...	...	...
*Ludlow	...	...	...
25 to 30 miles—	55/-	85/-	85/-
Hukumchand	...	...	...

(2) Each additional bale over 10 and up to 19 shall be allowed for proportionately to the rate for 10 bales, likewise each additional bale over 20 and up to 29 shall be allowed for proportionately to the rate for 20 bales, and each additional bale over 30 shall be allowed for proportionately to the rate for 30 bales.

By order of the Committee of the
Bengal Chamber of Commerce,

CALCUTTA,
Dated 19th April 1958.

D. C. FAIRBAIRN,
Registrar.

*Distance shown is to nearest river ghat

**TRIBUNAL OF ARBITRATION & SURVEY DEPARTMENT:
PIECE-GOODS.**

MEMO. :—Under the provisions of the relative Rules the following list of members and assistants to members who are willing to serve to constitute the Tribunal of Arbitration and the Chamber's Panel of Surveyors in matters relating to piece-goods, for the year 1942-43, is circulated for the information of members.

Names.	Firms.
Mr. J. W. Anderson	Messrs. Grahams Trading Co. (India), Ltd.
" P. A. Cronopulo	" Ralli Brothers, Ltd.
" J. A. Edwardes Evans	" Hoare, Miller & Co., Ltd.
" A. Heys	" Kettlewell, Bullen & Co., Ltd.
" G. J. K. Hook	" Anderson, Wright & Co.
" A. L. Lyell	" Shaw, Wallace & Co.
" J. S. T. Russell	" Jas. Finlay & Co., Ltd.
" H. F. Smith	" The Bombay Co., Ltd.

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TRIBUNAL OF ARBITRATION & SURVEY DEPARTMENT:
JUTE & GUNNIES.

MEMO.:-Under the provisions of the relative Rules the following list of members and assistants to members who are willing to serve to constitute the Tribunal of Arbitration and the Chamber's Panel of Surveyors in matters relating to general trade questions, quality, &c., of jute, jute cuttings and manufactured goods, for the year 1942-43, is circulated for the information of members of the Chamber.

Firms.	Arbitrators.
Messrs. Anderson, Wright & Co. ...	Mr. D. L. Penny, 3, 4, 5, 7. C. O. Walker, 1, 3.
" Barry & Co. ...	J. Carrie, 1, 2, 3, 4, 5, 6, 7. D. I. Duff, 1, 2, 3, 4, 5, 7.
" Becker, Gray & Co. (1930), Ltd. ...	J. D. Stark, 1, 3. W. H. Stewart, 1, 3.
" Begg, Dunlop & Co., Ltd. ...	F. Blair, 1, 2, 3, 4, 5, 7. J. Mann, 1, 2, 3, 4, 5, 7.
" Bird & Co. ...	G. F. Brown, 4, 5, 7. F. Law, 1, 2. D. B. Scott, 1, 2, 3, 4, 5, 7. A. Stratton, 4, 5, 7. E. J. Urquhart, 1, 2, 3, 4, 5, 7.
" Blackwood, Bryson & Co., Ltd. ...	F. S. Little, 1, 2, 3. H. P. Stewart, 1, 3.
" Thos. Duff & Co., Ltd. ...	L. H. Fleming, 3, 4, 5. G. M. Garrie, 1, 2, 3. F. H. Kidd, 3, 4, 5. W. M. Whyte, 3, 4, 5.

1-Gunnies: General Trade Questions-excluding Quality.
2-Jute: General Trade Questions-excluding Quality.
3-Gunnies: Quality, &c.
4-Jute: Kutcha bales-Quality, &c., (European Standard).
5-Jute: Kutcha bales-Quality, &c., (other than European Standard).
6-Jute: Pucca bales-Quality, &c.
7-Cuttings: Quality, &c.

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Firms.	Arbitrators.
Messrs. J. C. Duffus & Co., Ltd. ...	Mr. R. Fleming, 2, 4, 5, 6, 7.
" Duncan Bros. & Co., Ltd. ...	Jas. Gallie, 1, 3. T. B. Nimmo, 2, 4, 5. W. Leslie, 2, 4, 5, 6.
" R. R. Hogarth, 3, 4, 5.	R. R. Hogarth, 3, 4, 5.
" Jas. Finlay & Co., Ltd. ...	R. L. Manners, 1, 2, 3, 4, 5, 6. C. M. Thorman, 1, 3.
" Gillanders, Arbuthnot Co. ...	J. Salmund, 1, 2, 3, 4, 5. G. M. Wilson, 1, 2, 3, 4, 5.
" W. Haworth & Co. ...	A. H. Currie, 2, 4, 5, 6, 7. H. A. Luke, 2, 4, 5, 6, 7. C. F. Thomson, 2, 4, 5, 6, 7.
" F. W. Heiglers & Co. ...	A. Roger, 1, 2, 3, 4, 5, 7.
" W. A. L. Bent, 1, 3.	W. A. L. Bent, 1, 3.
" Geo. Henderson & Co., Ltd. ...	W. F. Scott-Kerr, 1, 3, 4, 5. P. M. Duncan, 1, 3, 4, 5. J. K. Elder, 2, 3, 4, 5, 7. J. E. Ordish, 2, 4, 5.
" A. & S. Henry & Co., Ltd. ...	H. Graham Smith, 1, 3.
" Hoare, Miller & Co., Ltd. ...	H. A. M. Anderson, 1, 3. F. H. Bradshaw, 1, 3. H. L. Robertson, 1, 3.
" Imperial Chemical Industries (India), Ltd. ...	T. B. Gunn, 1, 3.
" Jardine, Skinner & Co. ...	J. L. Poulis, 3, 4, 5. W. W. Hinton, 3, 4, 5, 7. I. G. Kennedy, 1, 2, 3, 4, 5, 7.

1-Gunnies: General Trade Questions-excluding Quality.
2-Jute: General Trade Questions-excluding Quality.
3-Gunnies: Quality, &c.
4-Jute: Kutcha bales-Quality, &c., (European Standard).
5-Jute: Kutcha bales-Quality, &c., (other than European Standard).
6-Jute: Pucca bales-Quality, &c.
7-Cuttings: Quality, &c.

Firms.	Arbitrators.
Messrs. Kettlewell, Bullen & Co., Ltd. ...	Mr. N. W. Kennedy, 1, 2, 3, 4, 5. " A. W. Mathers, 3, 4, 5.
" Landale & Clark, Ltd. ...	" J. H. Clark, 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. " A. J. Elder, 2, 4, 5, 6, 7. " F. D. Ruthven, 2, 4, 5, 6, 7. " J. L. Ruthven, 2, 4, 5, 6, 7.
" Jas. Luke & Sons ...	" N. R. Luke, 2, 5.
" Mackinnon, Mackenzie & Co. ...	" A. G. Adamson, 3, 4, 5, 6, 7. " R. Robertson, 1, 2, 3, 4, 5, 6, 7.
" Macneill & Co. ...	" J. S. Quin, 2, 4, 5. " D. M. Stark, 1, 2, 3, 4, 5. " A. W. Reid, 1, 2, 3, 4, 5.
" A. M. Mair & Co. ...	" I. D. C. Buist, 2, 4, 5, 6, 7. " A. R. Dickson, 2, 4, 5, 6, 7. " T. E. Prosser, 2, 4, 5, 6, 7. " A. H. Syme, 2, 4, 5, 6, 7. " C. S. Taylor, 2, 4, 5, 6, 7.
" McLeod & Co. ...	" R. O. Davidson, 1, 2, 3, 4, 5, 6, 7. " D. H. McCraw, 4, 5, 7. " J. M. Paton, 1, 2, 3, 4, 5, 6, 7. " H. N. Thomas, 1, 2. " J. R. Walker, 1, 2.

1.—Gunnies: General Trade Questions—excluding Quality.
 2.—Jute: General Trade Questions—excluding Quality.
 3.—Gunnies: Quality, &c.
 4.—Jute: Kutchi bales—Quality, &c., (European Standard).
 5.—Jute: Kutchi bales—Quality, &c., (other than European Standard).
 6.—Jute: Poon bales—Quality, &c.

Firms.	Arbitrators.
Messrs. D. L. Millar & Co., Ltd. ...	Mr. B. C. M. Bomford, 2, 4, 5, 6, 7. " J. C. Niven, 2, 4, 5, 6, 7.
" Moran & Co., Ltd. ...	" Aslan Manasseh, 1. " Solly Manasseh, 2, 4, 5, 6, 7.
" Morgan, Walker & Co. ...	" H. N. Betts, 2, 4, 5. " R. C. Cooper, 2, 4, 5.
" Mytton, Wallace & Co. ...	" D. H. Ferguson, 2, 4, 5.
" Ralli Brothers, Ltd. ...	" P. N. Flangini, 2, 4, 5, 6, 7. " T. L. Swales, 2, 4, 5, 6, 7. " C. M. Keddie, 1, 3. " C. R. Stevens, 1, 3.
" Ramdutt Ramkissen-dass ...	" Devi Prosad Goenka, 2, 5, 6, 7.
" Shaw, Wallace & Co. ...	" A. R. Ramsay, 1, 3
" R. Sim & Co., Ltd. ...	" L. A. Clark, 2, 4, 5. " J. W. R. Steven, 2, 4, 5.
" Sinclair, Murray & Co., Ltd. ...	" T. B. Elley, 2, 4, 5. " B. C. Owers, 2. " J. L. Gregory, 4.
" R. Steel & Co., Ltd. ...	" P. E. R. Hoerder, 2, 4, 5, 6, 7. " G. M. Kidd, 2, 4, 5, 6, 7.
" J. Thomas & Co. ...	" W. E. Andrew, 2, 4, 5, 6, 7. " A. W. Christie, 2, 4, 5, 6, 7. " J. Smith, 2, 4, 5, 6, 7. " N. Thomson, 4, 5, 6, 7.
" W. J. Walker & Co. ...	" M. Fleming, 2, 4, 5.

1.—Gunnies: General Trade Questions—excluding Quality.
 2.—Jute: General Trade Questions—excluding Quality.
 3.—Gunnies: Quality, &c.
 4.—Jute: Kutchi bales—Quality, &c., (European Standard).
 5.—Jute: Kutchi bales—Quality, &c., (other than European Standard).
 6.—Jute: Poon bales—Quality, &c.

Firms.	Arbitrators.
	Mr. D. G. Buchan, 1, 2, 3, 4, 5, 7.
	" F. Crichton, 1, 2, 3, 4, 5, 7.
	" J. T. Dukers, 3, 4, 5, 7.
Messrs. Andrew Yule & Co.,	" J. E. Galloway, 3, 4, 5, 7.
Ld.	" H. Middleton, 3, 4, 5, 7.
	" W. B. Moncur, 3, 4, 5, 7.
	" G. Peebles, 1, 2, 3, 4, 5, 7.
	" W. B. Watson, 1, 2, 3, 4, 5, 7.

- 1—Gunnies: General Trade Questions—excluding Quality.
 2—Jute: General Trade Questions—excluding Quality.
 3—Gunnies: Quality, &c.
 4—Jute: Kutchi bales—Quality, &c., (European Standard).
 5—Jute: Kutchi bales—Quality, &c., (other than European Standard).
 6—Jute: Pucca bales—Quality, &c.
 7—Cuttings: Quality, &c.

TRIBUNAL OF ARBITRATION & SURVEY DEPARTMENT: MISCELLANEOUS GOODS.

Memo:—The following list of members and assistants to members who are willing to serve to constitute the Tribunal of Arbitration and the Chamber's Panel of Surveyors in connection with Miscellaneous Goods, for the year 1942-43, is circulated for the information of members of the Chamber.

ACIDS.

Mr. C. E. J. Crawford	Messrs. Imperial Chemical Industries (India), Ltd.
" H. Morten	" Do.
" W. F. Dines	" Turner, Morrison & Co., Ltd.
" J. P. Young	" Do.

AIR CONDITIONING & COMMERCIAL REFRIGERATION PLANTS.

Mr. J. Ferguson	Messrs. Jessop & Co., Ltd.
" J. E. George	" The Gramophone Co., Ltd.
" W. W. King	" Air Conditioning Corporation, Ltd.
" D. W. Torry	" Do.

ALUMINIUM GOODS.

Mr. W. C. Bartley	Messrs. The Aluminium Manufacturing Co., Ltd.
" E. A. Langham	" Do.
" Charles H. Holmes	" Holmes, Wilson & Co., Ltd.
" A. Robertson	" Turner Morrison & Co., Ltd.

ANCHORS & CHAINS.

Mr. Charles H. Holmes	Messrs. Holmes, Wilson & Co., Ltd.
Capt. A. Jack	" Turner, Morrison & Co., Ltd.

ANILINE DYES.

Mr. R. M. Fraser-Thomson	Messrs. Imperial Chemical Industries (India), Ltd.
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ASBESTOS.

Mr. A. Robertson	Messrs. Turner, Morrison & Co., Ltd.
" J. Symon	" W. H. Brady & Co., Ltd.

ASBESTOS (Manufactured).

Mr. A. Robertson	Messrs. Turner, Morrison & Co., Ltd.
" J. Symon	" W. H. Brady & Co., Ltd.
" H. Wells	" Roberts, McLean & Co., Ltd.

BARLEY.

Mr. H. Arakie	Messrs. Louis Dreyfus & Co., Ltd.
" J. L. Joannides	" Do.
" P. Sas	" Do.
" C. Cleghorn	" Anderson, Wright & Co.
" A. J. Leeming	" Shaw, Wallace & Co.
" D. M. Melecos	" Balli Brothers, Ltd.

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BEE'S WAX.

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
" H. Collershaw	...	" Bengal Telephone Corporation, Ld.
" S. A. King	...	" Grams Trading Co. (India), Ld.

BELTING.

Sir Henry Birkmyre, Bart.	Messrs. Birkmyre Bros.
Mr. M. G. R. Lowles	Do.
" H. R. Burkinshaw	" Jessop & Co., Ld.
" Charles H. Holmes	" Holmes Wilson & Co., Ld.
" J. Lockhart-Wilson	" Lewis & Tylor, Ld.
" A. R. MacGillivray	" Roberts, Maclean & Co., Ld.
" Jas. S. Stewart	" McGregor & Balfour, Ld.
" N. V. H. Webster	" Turner, Morrison & Co., Ld.

BLEACHING POWDER.

Mr. C. E. J. Crawford	...	Messrs. Imperial Chemical Industries (India), Ld.
" H. Morten	...	Do.
" W. F. Dines	...	" Turner, Morrison & Co., Ld.
" J. P. Young	...	Do.
" D. McEwan	...	" W. H. Brady & Co., Ld.

ROBBIN & ROBBIN ENDS.

Mr. A. R. MacGillivray	...	Messrs. Roberts, MacLean & Co., Ld.
" D. McEwan	...	" W. H. Brady & Co., Ld.
" Jas. S. Stewart	...	" McGregor & Balfour, Ld.

BOILER & STEAM-PIPE INSULATING MATERIALS.

Mr. H. D. Carson	...	Messrs. Turner, Morrison & Co., Ld.
" A. Robertson	...	Do.
" H. E. Corn, M.I.E.	...	" John Thompson Wolverhampton (India), Ld.
" J. Symon	...	" W. H. Brady & Co., Ld.

BOLTS & NUTS.

Mr. H. R. Burkinshaw	...	Messrs. Jessop & Co., Ld.
" Charles H. Holmes	...	" Holmes, Wilson & Co., Ld.
" J. H. Hendrie	...	" Parry & Co., Ld.
" J. Leisk	...	" Guest, Keen, Williams, Ld.
" D. McEwan	...	" W. H. Brady & Co., Ld.
" A. Robertson	...	" Turner, Morrison & Co., Ld.
" J. H. Speller	...	" Bengal Telephone Corporation, Ld.

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BONE MEAL.

Mr. Hirsch Curiender	...	Messrs. S. Curiender & Co.
" S. A. King	...	" Grams Trading Co. (India), Ld.
" D. G. Sevastopulo	...	" Balli Brothers, Ld.

BRASS & BRASS WARE.

Mr. A. Robertson	...	Messrs. Turner, Morrison & Co., Ld.
" Charles H. Holmes	...	" Holmes, Wilson & Co., Ld.

BUILDING CONSTRUCTION & CIVIL ENGINEERING.

Mr. S. C. Dutta	...	Messrs. Martin & Co.
" Charles H. Holmes	...	" Holmes, Wilson & Co., Ld.
" R. J. C. Tweed	...	" Braithwaite & Co. (India), Ld.

BUILDING & DECORATING MATERIALS.

Mr. Charles H. Holmes	...	Messrs. Holmes, Wilson & Co., Ld.
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CALCIUM CARBIDE.

Mr. H. R. Burkinshaw	...	Messrs. Jessop & Co., Ld.
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CANVAS.

Sir Henry Birkmyre, Bart.	Messrs. Birkmyre Bros.
Mr. M. G. R. Lowles	Do.
" J. Hood	" Roberts, Maclean & Co., Ld.
Capt. A. Jack	" Turner, Morrison & Co., Ld.

CANVAS (Fire-Hose).

Mr. Charles H. Holmes	...	Messrs. Holmes, Wilson & Co., Ld.
Capt. A. Jack	...	" Turner, Morrison & Co., Ld.
Mr. J. Lockhart-Wilson	...	" Lewis & Tylor, Ld.
" G. C. McLean	...	" Roberts, MacLean & Co., Ld.
" Jas. S. Stewart	...	" McGregor & Balfour, Ld.

CEMENT (Fireproof).

Mr. J. Buchanan	...	Messrs. Andrew Yule & Co., Ld.
" H. R. Burkinshaw	...	" Jessop & Co., Ld.
" Charles H. Holmes	...	" Holmes, Wilson & Co., Ld.

CEMENT (Portland).

Mr. Charles H. Holmes	...	Messrs. Holmes, Wilson & Co., Ld.
" R. H. Jackson	...	" Martin & Co.
" S. E. Sara	...	" Balmer, Lawrie & Co., Ld.

CHEMICALS.

Mr. J. L. Bell	...	Messrs. Smith Stanistreet & Co., Ltd.
" C. E. J. Crawford	...	" Imperial Chemical Industries (India), Ltd.
" H. Morten	...	" Do.
" R. D. Lemmon	...	" Martin & Harris, Ltd.
" J. P. Young	...	" Turner, Morrison & Co., Ltd.

CIGARETTES.

Mr. B. Geoghagan	...	Messrs. Imperial Tobacco Co. of India, Ltd.
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COAL.

Mr. J. P. Evans	...	Messrs. Anderson, Wright & Co.
" J. H. Laurie	...	" Do.
" R. Haddow	...	" Shaw, Wallace & Co.
" J. B. Ross	...	" Do.
" A. Jardine	...	" Martin & Co.
" R. Johnson	...	" Balmer, Lawrie & Co., Ltd.
" J. Letimer	...	" Macneill & Co.
" R. B. Whitehead	...	" Turner, Morrison & Co., Ltd.
" R. H. Worthington	...	" Andrew Yule & Co., Ltd.
" A. O. Young	...	" Bird & Co.

COAL TAR & FITCH.

Mr. R. D. Dutton	...	Messrs. Martin & Co.
" C. J. Fielder	...	" Turner, Morrison & Co., Ltd.
" A. O. Young	...	" Bird & Co.

COKE.

Mr. J. P. Evans	...	Messrs. Anderson, Wright & Co.
" R. Haddow	...	" Shaw, Wallace & Co.
" J. B. Ross	...	" Do.
" R. B. Whitehead	...	" Turner, Morrison & Co., Ltd.
" A. O. Young	...	" Bird & Co.

CONCRETE MIXERS.

Mr. J. H. Hendrie	...	Messrs. Parry & Co., Ltd.
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CONDENSED MILK.

Mr. Charles H. Holmes	...	Messrs. Holmes, Wilson & Co., Ltd.
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COPPER.

Mr. H. R. Burkinshaw	...	Messrs. Jessop & Co., Ltd.
" D. T. McIntosh	...	" British Insulated Cables, Ltd.
" H. S. Harris	...	" Do.
" A. Robertson	...	" Turner, Morrison & Co., Ltd.
" C. Williamson	...	" Gillanders, Arbuthnot & Co.

CORRUGATED IRON.

Mr. H. R. Burkinshaw	...	Messrs. Jessop & Co., Ltd.
" Charles H. Holmes	...	" Holmes, Wilson & Co., Ltd.
" R. H. W. Jackson	...	" Martin & Co.
" D. McEwan	...	" W. H. Brady & Co., Ltd.
" A. Robertson	...	" Turner, Morrison & Co., Ltd.

COTTON.

Mr. A. Heys	...	Messrs. Kettlewell, Bullen & Co., Ltd.
" A. L. Lyell	...	" Shaw, Wallace & Co.
" S. J. Vlasto	...	" Ralli Bros., Ltd.

CONVEYOR, ELEVATING & POWER TRANSMISSION CHAINS.

Mr. J. H. Hendrie	...	Messrs. Parry & Co., Ltd.
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CROWN CORKS.

Mr. J. S. Humphreys	...	Messrs. Andrew Yule & Co., Ltd.
" M. Williams	...	" G. Atherton Co. (Eastern), Ltd.

CUTLERY.

Mr. Chas. H. Holmes	...	Messrs. Holmes, Wilson & Co., Ltd.
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CYCLES & CYCLE ACCESSORIES.

Mr. A. E. Atherton	...	Messrs. G. Atherton Co. (Eastern), Ltd.
" Chas. H. Holmes	...	" Holmes, Wilson & Co., Ltd.
" J. S. Wall	...	" The Gramophone Co., Ltd.

DIESEL AND STEAM LOCOMOTIVES.

Mr. J. H. Hendrie	...	Messrs. Parry & Co., Ltd.
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DRUGS & MEDICINES.

Mr. J. L. Bell, M.P.H.	...	Messrs. Smith Stanistreet & Co., Ltd.
" B. W. Clark	...	" Allen & Hanburys, Ltd.
" S. A. King	...	" Grahame Trading Co. (India), Ltd.
" R. D. Lemmon	...	" Martin & Harris, Ltd.

DRUMS & KEGS (Steel Welded).

Mr. C. Mackenzie	...	Messrs. Parry & Co.
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EARTHEN WARE.

Mr. Chas. H. Holmes	...	Messrs. Holmes, Wilson & Co., Ltd.
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ELECTRICAL FITTINGS & SUPPLIES.

Mr. R. H. Bateman	...	Messrs. Balmer, Lawrie & Co., Ltd.
" N. C. Bilton	...	" Bengal Telephone Corporation, Ltd.
" A. J. Cormack	...	" W. T. Henley's Telegraph Works Co., Ltd.
" E. J. Evans	...	" Guest, Keen, Williams, Ltd.
" F. T. Griffin-Chave	...	" F. & C. Osler, Ltd.
" C. M. Humfrey	...	" Associated Electrical Industries (India), Ltd.
" C. A. Maguire	...	" British Insulated Cables, Ltd.

ELECTRICAL INSTRUMENTS.

Mr. N. C. Bilton	...	Messrs. Bengal Telephone Corporation, Ltd.
" E. J. Evans	...	" Guest, Keen, Williams, Ltd.
" F. T. Griffin-Chave	...	" F. & C. Osler, Ltd.
" C. M. Humfrey	...	" Associated Electrical Industries (India), Ltd.
" R. W. Longstaff	...	" Balmer, Lawrie & Co., Ltd.
" C. A. Maguire	...	" British Insulated Cables, Ltd.

ELECTRICAL MACHINERY.

Mr. E. J. Evans	...	Messrs. Guest, Keen, Williams, Ltd.
" J. Ferguson	...	" Jessop & Co., Ltd.
" F. T. Griffin-Chave	...	" F. & C. Osler, Ltd.
" H. R. Harding	...	" Associated Electrical Industries (India), Ltd.
" A. Johnson	...	" Bengal Telephone Corporation, Ltd.
" C. A. Maguire	...	" British Insulated Cables, Ltd.

ELECTRICAL WIRES & CABLES.

Mr. A. J. Cormack	...	Messrs. W. T. Henley's Telegraph Works Co., Ltd.
" F. T. Griffin-Chave	...	" F. & C. Osler, Ltd.
" H. S. Harris	...	" British Insulated Cables, Ltd.
" D. J. McIntosh	...	" Do.
" C. M. Humfrey	...	" Associated Electrical Industries (India), Ltd.
" A. Johnson	...	" Bengal Telephone Corporation, Ltd.

ELEVATING JACKS.

Mr. J. H. Hendrie	...	Messrs. Parry & Co., Ltd.
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FIRE BRICKS.

Mr. J. Buchanan	...	Messrs. Andrew Yule & Co., Ltd.
" H. D. Carson	...	" Turner, Morrison & Co., Ltd.
" F. W. A. Carpenter	...	" Bird & Co.

FIRE CLAY.

Mr. H. D. Carson	...	Messrs. Turner, Morrison & Co., Ltd.
" F. W. A. Carpenter	...	" Bird & Co.

FLAX.

Mr. D. M. Stark	...	Messrs. Macneill & Co.
" J. S. Quin	...	" Do.

FLAX (Hose).

Mr. H. D. Carson	...	Messrs. Turner Morrison & Co., Ltd.
" Charles H. Holmes	...	" Holmes, Wilson & Co., Ltd.
" G. E. McLean	...	" Roberts, McLean & Co., Ltd.
" J. Lockhart Wilson	...	" Lewis & Tylor, Ltd.

FLOUR & BRAN.

Mr. D. M. Melecos	...	Messrs. Ralli Bros., Ltd.
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GINGER.

Mr. G. Cleghorn	...	Messrs. Anderson, Wright & Co.
" S. A. King	...	" Grahams Trading Co. (India), Ltd.

GLAND PACKINGS FOR WATER & STEAM.

Mr. H. D. Carson	...	Messrs. Turner, Morrison & Co., Ltd.
" D. Q. Neuville	...	" Roberts, McLean & Co., Ltd.

GLASS (Bottles).

Mr. M. Williams	...	Messrs. G. Atherton & Co. (Eastern) Ltd.
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GRAM.

Mr. H. Arakie	...	Messrs. Louis Dreyfus & Co., Ltd.
" J. L. Joannides	...	" Do.
" P. Sas	...	" Do.
" C. Cleghorn	...	" Anderson, Wright & Co.
" A. J. Leeming	...	" Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ltd.

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HARDWARE.

Mr. H. R. Burkinshaw ...	Messrs. Jessop & Co., Ltd.
" Chas. H. Holmes ...	" Holmes, Wilson & Co., Ltd.
" J. H. Hendrie ...	" Parry & Co., Ltd.
" J. Leisk ...	" Guest, Keen, Williams, Ltd.
" D. McEwan ...	" W. H. Brady & Co., Ltd.
" Jas. S. Stewart ...	" McGregor & Balfour, Ltd.

KEMP (Manila).

Mr. J. S. Quin ...	Messrs. Macneill & Co.
" D. M. Stark ...	" Do.
" N. V. H. Webster ...	" Turner Morrison & Co., Ltd.

HIDES & SKINS.

Mr. D. G. Sevastopulo ...	Messrs. Ralli Brothers, Ltd.
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IRON.

Mr. H. R. Burkinshaw ...	Messrs. Jessop & Co., Ltd.
" Chas. H. Holmes ...	" Holmes, Wilson & Co., Ltd.
" R. H. Jackson ...	" Martin & Co.
" J. Leisk ...	" Guest, Keen, Williams, Ltd.
" A. Robertson ...	" Turner, Morrison & Co., Ltd.

IRON MONGERY.

Mr. J. H. Hendrie ...	Messrs. Parry & Co., Ltd.
" Chas. H. Holmes ...	" Holmes, Wilson & Co., Ltd.

IRON ORE.

Mr. G. W. Hocken ...	Messrs. Bird & Co.
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KAPOK.

Mr. C. Cleghorn ...	Messrs. Anderson, Wright & Co.
" S. A. King ...	" Grahams Trading Co. (India), Ltd.
" A. J. Leeming ...	" Shaw Wallace & Co.

LAC (Shell, Stick & Button).

Mr. W. F. Dines ...	Messrs. Turner, Morrison & Co., Ltd.
" J. P. Young ...	" Do.
" S. A. King ...	" Grahams Trading Co. (India), Ltd.
" J. Michael ...	" J. Thomas & Co.
" D. G. Sevastopulo ...	" Ralli Brothers, Ltd.

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LAMETTA (Gold & Silver).

Mr. Charles H. Holmes	Messrs. Holmes, Wilson & Co., Ltd.
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LEAD (Shooting and Pipes.)

Mr. H. D. Carson ...	Messrs. Turner, Morrison & Co., Ltd.
" A. Robertson ...	" Do.
" Chas. H. Holmes ...	" Holmes, Wilson & Co., Ltd.
" J. H. Spellar ...	" Bengal Telephone Corporation, Ltd.

LEATHER & LEATHER GOODS.

Mr. A. R. MacGillivray	Messrs. Roberts, Maclean & Co., Ltd.
" D. McEwan ...	" W. H. Brady & Co., Ltd.
" Jas. S. Stewart ...	" McGregor & Balfour, Ltd.

LENTILS.

Mr. H. Arakie ...	Messrs. Louis Dreyfus & Co., Ltd.
" J. L. Joannides ...	" Do.
" P. Sas ...	" Do.

LIGHT RAILWAY MATERIALS.

Mr. J. F. Heatly ...	Messrs. Guest, Keen, Williams, Ltd.
" J. H. Hendrie ...	" Parry & Co., Ltd.

MACHINERY (General).

Mr. E. J. Evans ...	Messrs. Guest, Keen, Williams, Ltd.
" J. Ferguson ...	" Jessop & Co., Ltd.
" Charles H. Holmes ...	" Holmes, Wilson & Co., Ltd.
" J. H. Hendrie ...	" Parry & Co., Ltd.
" D. McEwan ...	" W. H. Brady & Co., Ltd.
" J. Symon ...	" Do.
" G. F. Petrie ...	" McGregor & Balfour, Ltd.

MAIZE.

Mr. A. J. Leeming ...	Messrs. Shaw, Wallace & Co.
" D. M. Melecos ...	" Ralli Brothers, Ltd.

MANGANESE ORE.

Mr. G. W. Hocken ...	Messrs. Bird & Co.
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MICA (Waste).

Mr. S. A. King ...	Messrs. Grahams Trading Co. (India) Ltd.
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MYRABOLLAMS.

Mr. C. Cleghorn ... Messrs. Anderson, Wright & Co.
 " S. A. King ... " Graham's Trading Co. (India),
 " D. M. Melecos ... " Ld.
 " " Ralli Bros., Ltd.

NAILS.

Mr. H. Collershaw ... Messrs. Bengal Telephone Corporation
 " Chas. H. Holmes ... " Ld.
 " J. Leisk ... " Holmes, Wilson & Co., Ltd.
 " A. Robertson ... " Guest, Keen, Williams, Ltd.
 " " Turner, Morrison & Co., Ltd.

NAPHTHALENE BALLS.

Mr. C. J. Fielder ... Messrs. Turner Morrison & Co., Ltd.

NEEDLES.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ltd.
 " D. McEwan ... " W. H. Brady & Co.

NUTS (Ground).

Mr. H. Arakie ... Messrs. Louis Dreyfus & Co.,
 " J. L. Joannides ... " Do.
 " P. Sas ... " Do.
 " D. M. Melecos ... " Ralli Bros., Ltd.

NUX VOMICA.

Mr. C. Cleghorn ... Messrs. Anderson, Wright & Co.
 " S. A. King ... " Graham's Trading Co. (India),
 " " Ld.

OIL (Castor).

Mr. C. Cleghorn ... Messrs. Anderson, Wright & Co.
 " S. A. King ... " Grahams Trading Co. (India),
 " A. J. Leeming ... " Ld.
 " D. M. Melecos ... " Shaw, Wallace & Co.
 " " Ralli Bros., Ltd.

OIL (Groundnut).

Mr. D. M. Melecos ... Messrs. Ralli Bros., Ltd.

OIL (Kapok).

Mr. A. J. Leeming ... Messrs. Shaw, Wallace & Co.
 " D. M. Melecos ... " Ralli Bros., Ltd.

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OIL (Linseed).

Mr. C. Cleghorn ... Messrs. Anderson Wright & Co.
 " C. V. Elkan ... " Turner, Morrison & Co., Ltd.
 " A. J. Leeming ... " Shaw, Wallace & Co.
 " D. M. Melecos ... " Ralli Bros., Ltd.
 " W. T. Shaw ... " Barry & Co.
 " R. Stancourt ... " Turner, Morrison & Co., Ltd.

OIL (Mineral).

Mr. K. Ainslie ... Messrs. Bird & Co.
 " C. V. Elkan ... " Turner, Morrison & Co., Ltd.
 " R. Stancourt ... " Do.
 " W. F. Freestone ... " C. C. Wakefield & Co., Ltd.
 " G. L. Orchard ... " Burmah-Shell Oil Storage &
 " J. R. Scott ... " Distributing Co. (India), Ltd.
 " " Valvoline Oil Co.

OIL (Mustard).

Mr. C. Cleghorn ... Messrs. Anderson, Wright & Co.
 " A. J. Leeming ... " Shaw, Wallace & Co.
 " D. M. Melecos ... " Ralli Bros., Ltd.

OIL (Transformer).

Mr. K. Ainslie ... Messrs. Bird & Co.
 " R. L. C. Footitt ... " Burmah-Shell Oil Storage &
 " " Distributing Co. (India), Ltd.
 " W. F. Freestone ... " C. C. Wakefield & Co., Ltd.
 " A. Johnson ... " Bengal Telephone Corporation,
 " " Ld.
 " J. R. Scott ... " Valvoline Oil Co.

OIL CAKE (Castor).

Mr. C. Cleghorn ... Messrs. Anderson, Wright & Co.
 " A. J. Leeming ... " Shaw, Wallace & Co.
 " D. M. Melecos ... " Ralli Brothers, Ltd.

OIL CAKE (Linseed).

Mr. H. Arakie ... Messrs. Louis Dreyfus & Co., Ltd.
 " J. L. Joannides ... " Do.
 " P. Sas ... " Do.
 " C. Cleghorn ... " Anderson, Wright & Co.
 " A. J. Leeming ... " Shaw, Wallace & Co.
 " D. M. Melecos ... " Ralli Brothers, Ltd.
 " W. T. Shaw ... " Barry & Co.

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OIL CAKE (Linseed) ROTARY QUALITY.

Mr. H. Arakie	...	Messrs. Louis Dreyfus & Co., Ltd.
" J. L. Joannides	...	Do.
" F. Sas	...	Do.
" C. Cleghorn	...	Anderson, Wright & Co.
" S. A. King	...	Grahams Trading Co. (India), Ld.
" A. J. Leeming	...	Shaw, Wallace & Co.
" D. M. Melecos	...	Ralli Brothers, Ltd.
" W. T. Shaw	...	Barry & Co.

OIL CAKE (Rapeseed).

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
" S. A. King	...	Grahams Trading Co. (India), Ld.
" A. J. Leeming	...	Shaw, Wallace & Co.
" D. M. Melecos	...	Ralli Brothers, Ltd.

OILMAN STORES.

Mr. A. E. Atherton	...	Messrs. G. Atherton & Co., (Eastern) Ld.
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PADLOCKS.

Mr. Charles H. Holmes	...	Messrs. Holmes, Wilson & Co., Ltd.
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PAINTS.

Mr. H. Collershaw	...	Messrs. Bengal Telephone Corporation, Ld.
" C. V. Elkan	...	Turner, Morrison & Co., Ltd.
" R. Stancourt	...	Do.
" Chas. H. Holmes	...	Holmes, Wilson & Co., Ltd.
" J. H. E. Johnston	...	Martin & Co.
" J. H. Hendrie	...	Parry & Co., Ltd.
" F. C. Kidd	...	Bird & Co.
" J. E. Smith	...	Barry & Co. (Jenson & Nichol- son) (India), Ltd.

PAINTS (Nitro-Cellulose).

Mr. H. Collershaw	...	Messrs. Bengal Telephone Corporation, Ld.
" Chas. H. Holmes	...	Holmes, Wilson & Co., Ltd.

PAPER.

Mr. R. J. R. Davidson	...	Messrs. Andrew Yule & Co.
" E. C. Goss	...	Bird & Co.
" T. H. Todd	...	Balmer, Lawrie & Co., Ltd.

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PEAS.

Mr. H. Arakie	...	Messrs. Louis Dreyfus & Co., Ltd.
" J. L. Joannides	...	Do.
" P. Sas	...	Do.
" C. Cleghorn	...	Anderson, Wright & Co.
" A. J. Leeming	...	Shaw, Wallace & Co.
" D. M. Melecos	...	Ralli Brothers, Ltd.

PENCILS.

Mr. C. C. Duncan	...	Messrs. Andrew Yule & Co., Ltd.
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PERFUMES & ESSENCES.

Mr. R. D. Lemmon	...	Messrs. Martin & Harris, Ltd.
" M. Williams	...	G. Atherton & Co. (Eastern), Ld.

PITCH.

Mr. C. J. Fielder	...	Messrs. Turner, Morrison & Co., Ltd.
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QUICK SILVER.

Mr. Charles H. Holmes	...	Messrs. Holmes, Wilson & Co., Ltd.
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RADIO BROADCAST RECEIVERS.

Mr. A. Johnson	...	Messrs. Bengal Telephone Corporation, Ld.
" E. Thompson	...	The Gramophone Co., Ltd.

RED & WHITE LEAD.

Mr. C. V. Elkan	...	Messrs. Turner Morrison & Co., Ltd.
" R. Stancourt	...	Do.

REFRIGERATORS (Domestic).

Mr. J. E. George	...	Messrs. Gramophone Co., Ltd.
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RICE.

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
" S. A. King	...	Grahams Trading Co. (India), Ld.
" A. J. Leeming	...	Shaw, Wallace & Co.
" D. G. Sevastopulo	...	Ralli Brothers, Ltd.

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ROPES (Hemp).

Mr. F. W. A. Carpenter	Messrs. Bird & Co.
" J. S. Quin	" Macneil & Co.
" D. M. Stark	" Do.
" J. H. Spellar	" Bengal Telephone Corporation, Ld.
" N. V. H. Webster	" Turner, Morrison & Co., Ld.

ROPES (Wire).

Mr. H. R. Burkinshaw	Messrs. Jessop & Co., Ld.
" N. C. Bilton	" Bengal Telephone Corporation, Ld.
" Chas. H. Holmes	" Holmes, Wilson & Co., Ld.
" S. G. Hooper	" Martin & Co.
Capt. A. Jack	" Turner, Morrison & Co., Ld.
Mr. N. V. H. Webster	" Do.

ROSIN.

Mr. C. V. Elkan	Messrs. Turner, Morrison & Co., Ld. ;
" R. Stancourt	" Do.

RUBBER (Hoses & Pipes).

Mr. Chas. H. Holmes	Messrs. Holmes Wilson & Co., Ld.
" A. Johnson	" Bengal Telephone Corporation, Ld.
" D. J. Minaham	" Dunlop Rubber Co. (India), Ld.
" E. R. Park	" The India Rubber Gutta, Percha & Telegraph Works Co., Ld.

RUBBER (Manufactured).

Mr. D. J. Minaham	Messrs. Dunlop Rubber Co., (India), Ld.
" E. R. Park	" The India Rubber Gutta, Percha & Telegraph Works Co., Ld.

RUBBER (Raw).

Mr. G. G. MacGregor	Messrs. Harrisons & Crosfield, Ld.
" E. R. Park	" The India Rubber, Gutta, Percha & Telegraph Works Co., Ld.

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SALT.

Mr. C. E. J. Crawford	Messrs. Imperial Chemical Industries (India), Ld.
" H. Morten	" Do.
" K. C. Ismail	" Balmer, Lawrie & Co.
" S. A. King	" Grahams Trading Co. (India), Ld.
" A. J. Leeming	" Shaw, Wallace & Co.

SALTPETRE.

Mr. C. Cleghorn	Messrs. Anderson, Wright & Co.
" S. A. King	" Grahams Trading Co. (India), Ld.
" D. G. Sevastopulo	" Ralli Brothers, Ld.
" N. V. H. Webster	" Turner Morrison & Co., Ld.

SCHOOL SLATES.

Mr. Chas. H. Holmes	Messrs. Holmes, Wilson & Co., Ld.
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SCREWS.

Mr. H. R. Burkinshaw	Messrs. Jessop & Co., Ld.
" H. Collershaw	" Bengal Telephone Corporation, Ld.
" Chas. H. Holmes	" Holmes, Wilson & Co., Ld.
" J. Leisk	" Guest, Keen Williams, Ld.
" D. McEwan	" W. H. Brady & Co., Ld.
" A. Robertson	" Turner Morrison & Co., Ld.

SEED (Castor).

Mr. H. Arakie	Messrs. Louis Dreyfus & Co., Ld.
" J. I. Joannides	" Do.
" P. Sas	" Do.
" C. Cleghorn	" Anderson, Wright & Co.
" D. M. Melcos	" Ralli Brothers, Ld.
" A. J. Leeming	" Shaw, Wallace & Co.

SEED (Cotton).

Mr. H. Arakie	Messrs. Louis Dreyfus & Co., Ld.
" J. I. Joannides	" Do.
" P. Sas	" Do.
" C. Cleghorn	" Anderson, Wright & Co.
" D. M. Melcos	" Ralli Brothers, Ld.
" A. J. Leeming	" Shaw, Wallace & Co.

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SEED (Kapok).

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
" S. A. King	...	" Grahams Trading Co. (India), Ld.
" A. J. Leeming	...	" Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ld.

SEED (Linseed).

Mr. H. Arakie	...	Messrs. Louis Dreyfus & Co., Ld.
" J. L. Joannides	...	" Do.
" P. Sas	...	" Do.
" C. Cleghorn	...	" Anderson, Wright & Co.
" A. J. Leeming	...	" Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ld.
" W. T. Shaw	...	" Barry & Co.

SEED (Mow).

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
" S. A. King	...	" Grahams Trading Co. (India), Ld.
" A. J. Leeming	...	" Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ld.

SEED (Mustard).

Mr. H. Arakie	...	Messrs. Louis Dreyfus & Co., Ld.
" J. L. Joannides	...	" Do.
" P. Sas	...	" Do.
" C. Cleghorn	...	" Anderson, Wright & Co.
" A. J. Leeming	...	" Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ld.

SEED (Poppy).

Mr. A. J. Leeming	...	Messrs. Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ld.

SEED (Peylimum).

Mr. A. J. Leeming	...	Messrs. Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ld.

SEED (Rape).

Mr. H. Arakie	...	Messrs. Louis Dreyfus & Co., Ld.
" J. L. Joannides	...	" Do.
" P. Sas	...	" Do.
" C. Cleghorn	...	" Anderson, Wright & Co.
" A. J. Leeming	...	" Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers & Co. Ld.

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SEED (Tii).

Mr. H. Arakie	...	Messrs. Louis Dreyfus & Co., Ld.
" J. L. Joannides	...	" Do.
" P. Sas	...	" Do.
" C. Cleghorn	...	" Anderson, Wright & Co.
" A. J. Leeming	...	" Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ld.

SEED (Other kinds).

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
" A. J. Leeming	...	" Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ld.

SEWING COTTON.

Mr. J. A. Edwardes Evans	Messrs. Hoare, Miller & Co., Ld.
" Charles H. Holmes	" Holmes, Wilson & Co., Ld.
" D. McEwan	" W. H. Brady Co., Ld.

SILK (Raw & Waste)

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
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SIZING MATERIALS.

Mr. C. E. J. Crawford	...	Messrs. Imperial Chemical Industries (India), Ld.
" H. Morten	...	" Do.
" Jas. S. Stewart	...	" McGregor & Balfour, Ld.

SPELTER.

Mr. Chas. H. Holmes	...	Messrs. Holmes, Wilson & Co., Ld.
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STATIONERY.

Mr. C. C. Duncan	...	Messrs. Andrew Yule & Co., Ld.
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STEEL.

Mr. H. R. Burkinshaw	Messrs. Jessop & Co., Ld.
" F. W. A. Carpenter	" Bird & Co.
" Chas. H. Holmes	" Holmes, Wilson & Co., Ld.
" R. H. Jackson	" Martin & Co.
" J. Leick	" Guest, Keen, Williams, Ld.
" G. P. Petrie	" McGregor & Balfour, Ld.
" A. Robertson	" Turner, Morrison & Co., Ld.
" J. Symon	" W. H. Brady & Co., Ld.

STEEL CASTINGS.

Mr. F. W. A. Carpenter	Messrs Bird & Co.
" E. J. Evans	" Guest, Keen, Williams, Ld.
" Chas. H. Holmes	" Holmes, Wilson & Co., Ld.
" J. H. Hendrie	" Parry & Co., Ld.
" A. Robertson	" Turner Morrison & Co., Ld.
" J. Symon	" W. H. Brady & Co., Ld.

STEEL (High Speed).

Mr. H. R. Burkinshaw	Messrs Jessop & Co., Ld.
" E. J. Evans	" Guest, Keen, Williams, Ld.
" Chas. H. Holmes	" Holmes, Wilson & Co., Ld.
" G. P. Petrie	" McGregor & Balfour, Ld.
" A. Robertson	" Turner Morrison & Co., Ld.
" J. Symon	" W. H. Brady & Co., Ld.

STEEL (Tools & Implements).

Mr. H. R. Burkinshaw	Messrs Jessop & Co., Ld.
" E. J. Evans	" Guest, Keen, Williams, Ld.
" Chas. H. Holmes	" Holmes, Wilson & Co., Ld.
" J. Leisk	" Guest, Keen, Williams, Ld.
" G. P. Petrie	" McGregor & Balfour, Ld.
" A. Robertson	" Turner Morrison & Co., Ld.
" J. Symon	" W. H. Brady & Co., Ld.

STRAW BOARDS.

Mr. C. C. Duncan	Messrs Andrew Yule & Co., Ld.
" R. H. Jackson	" Martin & Co.

STRUCTURAL IRON & STEEL WORKS.

Mr. F. W. A. Carpenter	Messrs Bird & Co.
" H. K. Dutta	" Martin & Co.
" Chas. H. Holmes	" Holmes, Wilson & Co., Ld.
" J. Symon	" W. H. Brady & Co., Ld.
" R. J. C. Tweed	" Brathwaite & Co., Ld.

SUGAR.

Mr. P. A. Cronopulo	Messrs. Ralli Bros. Ld.
" G. J. K. Hook	" Anderson, Wright & Co.
" A. J. Leeming	" Shaw, Wallace & Co.
" Allan Smith	" Andrew Yule & Co., Ld.

SULPHUR.

Mr. C. E. J. Crawford	Messrs. Imperial Chemical Industries (India), Ld.
" H. Morten	" Imperial Chemical Industries (India), Ld.

SURGICAL INSTRUMENTS.

Mr. B. W. Clark	Messrs. Allen & Hanburys, Ld.
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TALC.

Mr. S. A. King	Messrs. Grams Trading Co. (India), Ld.
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TALKING MACHINES (Records & Accessories).

Mr. G. D. Clark	Messrs. The Gramophone Co., Ld.
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TAMARINDS.

Mr. C. Cleghorn	Messrs. Anderson, Wright & Co.
" S. A. King	" Grams Trading Co. (India), Ld.

TARPAULINS.

Mr. Chas. H. Holmes	Messrs. Holmes, Wilson & Co., Ld.
" J. Hood	" Roberts, Maclean & Co., Ld.
Capt. A. Jack	" Turner, Morrison & Co., Ld.
Mr. J. H. Speller	" Bengal Telephone Corporation, Ld.

TEA (China).

Mr. R. B. Orr	Messrs. Brooke Bond India, Ld.
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TEA (Indian).

Mr. A. N. Baldwin	Messrs. Balmer, Lawrie & Co., Ld.
" R. Cook	" Lyons (India), Ld.
" W. R. J. Duncan	" Harrison & Crossfield, Ld.
" J. C. Surrey	" Do.
" R. B. Orr	" Brooke Bond India, Ld.
" A. J. Peppercorn	" McLeod & Co.
" C. C. Sandys-Lums- daine	" Williamson Magor & Co.
" R. A. H. Stevenson	" Shaw, Wallace & Co.

TEA CHESTS.

Mr. H. F. J. M. Cockle	Messrs. Andrew Yule & Co., Ld.
" E. E. Corstorphine	" Jardine Skinner & Co.
" R. Cook	" Lyons (India), Ld.
" A. E. Dalmahoy	" McLeod & Co.
" R. Jeff	" Do.
" A. J. Peppercorn	" Holmes, Wilson & Co., Ld.
" Chas. H. Holmes	" Planters Stores & Agency Co., Ld.
" J. M. Leatham	" Harrison & Crossfield, Ld.
" G. G. Macgregor	" Macneill & Co.
" D. H. Mackay	" Williamson, Magor & Co.
" C. C. Sandys-Lums- daine	" Shaw, Wallace & Co.
" R. A. H. Stevenson	" Brooke Bond India, Ld.
" A. C. F. Will	"

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TEA LEAD.

Mr. E. E. Corstorphine ..	Messrs. Jardine Skinner & Co.
" A. E. Dalmahoy ...	" McLeod & Co.
" R. Jeff ...	" Do.
" A. J. Peppercorn ...	" Do.
" Chas. H. Holmes ...	" Holmes, Wilson & Co., Ltd.
" J. M. Leatham ...	" Planters Stores & Agency Co., Ltd.
" C. C. Sandys-Lums-	
daine ...	" Williamson Magor & Co.
" R. A. H. Stevenson ...	" Shaw, Wallace & Co.
" A. C. F. Will ...	" Brooke Bond India, Ltd.

TIMBER.

Capt. A. Jack ...	Messrs. Turner, Morrison & Co., Ltd.
Mr. A. Robertson ...	" Do.
" C. Williamson ...	" Gillanders, Arbuthnot & Co.

TIN.

Mr. H. R. Burkinshaw ..	Messrs. Jessop & Co., Ltd.
" A. Johnson ...	" Bengal Telephone Corporation, Ltd.

TIN (Boxes).

Mr. H. Chiswell Jones ...	Messrs. The Metal Box Co. of India, Ltd.
" H. K. S. Lindsay ...	" Do.
" C. Mackenzie ...	" Barry & Co.

TIN (Ingots).

Mr. A. Robertson ...	Messrs. Turner, Morrison & Co.
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TIN PLATES.

Mr. J. P. Ainscough ...	Messrs. Shaw, Wallace & Co.
" H. Chiswell Jones ...	" The Metal Box Co. of India, Ltd.
" H. K. S. Lindsay ...	" Do.
" A. Robertson ...	" Turner, Morrison & Co., Ltd.

TOBACCO AND TOBACCO LEAF.

Mr. C. Cleghorn ...	Messrs. Anderson, Wright & Co.
" J. A. G. Chalmers ...	" Imperial Tobacco Co. of India, Ltd.
" E. Geoghegan ...	" Do.
" S. A. King ...	" Grahams Trading Co. (India), Ltd.

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TOBACCO MANUFACTURED.

Mr. E. Geoghegan ...	Messrs Imperial Tobacco Co. of India, Ltd.
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TOYS.

Mr. Chas. H. Holmes ...	Messrs. Holmes, Wilson & Co., Ltd.
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TUBES (Copper & Brass).

Mr. Chas. H. Holmes ...	" Holmes, Wilson & Co., Ltd.
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TUBES (Iron, Steel & Gas).

Mr. H. R. Burkinshaw ...	Messrs. Jessop & Co., Ltd.
" Chas. H. Holmes ...	" Holmes, Wilson & Co., Ltd.
" B. Kashyap ...	" Stewarts & Lloyds of India, Ltd.

TURMERIC.

Mr. C. Cleghorn ...	Messrs. Anderson, Wright & Co.
" S. A. King ...	" Grahams Trading Co. (India), Ltd.

TURPENTINE.

Mr. C. V. Elkan ...	Messrs. Turner Morrison & Co., Ltd.
" R. Stancourt ...	" Do.
" R. L. C. Footitt ...	" Burmah-Shell Oil Storage & Distributing Co. (India), Ltd.

TWINE.

Mr. J. S. Quin ...	Messrs. Macneill & Co.
" D. M. Stark ...	" Do.

TWINE (Hemp & Flax).

Mr. H. Collershaw ...	Messrs Bengal Telephone Corporation, Ltd.
" J. S. Quin ...	" Macneill & Co.
" D. M. Stark ...	" Do.
" Jas S. Stewart ...	" McGregor & Balfour, Ltd.

TYRES (Motor & Cycle).

Mr. G. L. W. Moss ...	Messrs. Dunlop Rubber Co. (India), Ltd.
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VARNISHES.

Mr. A. F. Coventry	...	Messrs British Insulated Cables, Ltd.
" C. V. Elkan	...	" Turner, Morrison & Co., Ltd.
" Stancourt	...	" Do.
" Chas. H. Holmes	...	" Holmes, Wilson & Co., Ltd.
" J. E. Smith	...	Barry & Co. (Jenson & Nicholson India), Ltd.

WHEAT.

Mr. H. Arakie	...	Messrs Louis Dreyfus & Co., Ltd.
" J. L. Joannides	...	" Do.
" P. Sas	...	" Do.
" A. J. Leeming	...	" Shaw, Wallace & Co.
" D. M. Melecos	...	" Ralli Brothers, Ltd.

WHITING.

Mr. C. V. Elkan	...	Messrs Turner, Morrison & Co., Ltd.
" R. Stancourt	...	" Do.
" R. H. Jackson	...	" Martin & Co.

WIRE (Barbed).

Mr. N. C. Bilton	...	Messrs. Bengal Telephone Corporation, Ltd.
" Chas H. Holmes	...	" Holmes, Wilson & Co., Ltd.

WIRE (Brass & Copper).

Mr. N. C. Bilton	...	Messrs Bengal Telephone Corporation, Ltd.
" A. J. Cormack	...	" W. T. Henley's Telegraph Works Co., Ltd.
" Chas. H. Holmes	...	" Holmes, Wilson & Co., Ltd.
" H. S. Harris	...	" British Insulated Cables, Ltd.
" D. J. McIntosh	...	" Do.
" A. Robertson	...	" Turner, Morrison & Co., Ltd.

WIRE (Iron, Galvanized).

Mr. H. R. Burkinshaw	...	Messrs Jessop & Co., Ltd.
" N. C. Bilton	...	" Bengal Telephone Corporation, Ltd.
" Chas. H. Holmes	...	" Holmes, Wilson & Co., Ltd.
" A. Robertson	...	" Turner, Morrison & Co., Ltd.

WIRE (German Silver).

Mr. Chas. H. Holmes	...	Messrs. Holmes Wilson & Co., Ltd.
" A. Johnson	...	" Bengal Telephone Corporation, Ltd.

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WIRE (Nickel).

Mr. Chas. H. Holmes	...	Messrs Holmes, Wilson & Co., Ltd.
" A. Johnson	...	" Bengal Telephone Corporation, Ltd.
" A. Robertson	...	" Turner, Morrison & Co., Ltd.

WOOL.

Mr. A. E. Atherton	...	Messrs. G. Atherton & Co. (Eastern), Ltd.
" S. A. King	...	" Grahams Trading Co. (India), Ltd.

YARN (Art Silk).

Mr. P. A. Cronopulo	...	Messrs. Ralli Bros., Ltd.
" A. Heys	...	" Kettlewell Bullen & Co., Ltd.
" D. McEwan	...	" W. H. Brady & Co., Ltd.

YARN, COTTON (Indian).

Mr. P. A. Cronopulo	...	Messrs Ralli Bros., Ltd.
" J. A. Edwardes-Evans	...	" Hoare, Miller & Co., Ltd.
" A. Heys	...	" Kettlewell Bullen & Co., Ltd.
" A. L. Lyell	...	" Shaw, Wallace & Co.
" D. McEwan	...	" W. H. Brady & Co., Ltd.

YARN, COTTON (Manchester).

Mr. P. A. Cronopulo	...	Messrs. Ralli Bros., Ltd.
" J. A. Edwardes-Evans	...	" Hoare, Miller & Co., Ltd.
" A. Heys	...	" Kettlewell Bullen & Co., Ltd.
" D. McEwan	...	" W. H. Brady & Co., Ltd.

YARN (Spun Silk).

Mr. P. A. Cronopulo	...	Messrs Ralli Bros., Ltd.
" A. Heys	...	" Kettlewell Bullen & Co., Ltd.
" D. McEwan	...	" W. H. Brady & Co., Ltd.

YARN (Woolen) BELTING YARN.

Mr. P. A. Cronopulo	...	Messrs. Ralli Bros., Ltd.
" A. Heys	...	" Kettlewell, Bullen & Co., Ltd.

YELLOW METAL.

Mr. Chas. H. Holmes	...	Messrs. Holmes, Wilson & Co., Ltd.
" D. McEwan	...	" W. H. Brady & Co., Ltd.
" A. Robertson	...	" Turner, Morrison & Co., Ltd.
" C. Williamson	...	" Gillanders Arbuthnot & Co.

ZINC & ZINC ASHES.

Mr. Chas. H. Holmes	...	Messrs. Holmes, Wilson & Co., Ltd.
" R. Robertson	...	" Turner Morrison & Co., Ltd.

PANEL OF SPECIAL ADVISORY BOARD TO THE
INDIAN JUTE MILLS ASSOCIATION.

Mr. G. D. Birla.
" S. N. Bose.
" J. A. Clough.
Sir Badridas Goenka.
Mr. N. W. Chisholm.
The Hon'ble Sir William Lamond, Kt.
Mr. B. N. Mukerjee.
Sir George Morten.
Mr. J. A. Ogg.
" F. H. Perrin.
Sir Henry Richardson.
Mr. P. F. S. Warren.

CHAMBER RULINGS.

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CHAMBER RULINGS.

1

When two-thirds of a ship's inward freight was payable at home and one-third in Calcutta, it was held that "inward freight" meant "the freight collected in Calcutta".

2

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

If a vessel enters at a Custom House before 12 noon on, say, the 1st of a month lay-days commence 24 hours after notice of readiness is given. If she enters after 12 noon then lay-days commence on the morning of the 3rd.

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

NOTE:—This ruling does not apply to coal charters.

3

An agent should return to his constituents any discounts allowed on insurance.

4

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

"Working days" exclude Sundays, Christmas Day, Good Friday and such 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 jetties a shipment according to the custom of the port.

6

New rules of business.—The limits of the Port of Calcutta having been extended by a Notification of the Government of Bengal, dated 24th June 1886, which came into force on the 10th July 1886 so as to include within these limits the new petroleum depot at Budge-Budge, it has become necessary to frame a rule of

business which shall meet the special circumstances which have made this extension of the Port necessary.

The following rule, which has met with almost unanimous support, is recommended by the Committee of the Bengal Chamber of Commerce for general adoption:—

"Unless specified in the Charter-Party or Shipping Orders, steamers or sailing vessels cannot demand of the consignee to take delivery of, or fill up cargo, except within the limits of the Port, as set forth in the Notification of the 18th August 1879 of the Government of Bengal".

7

So long as a ship is believed 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 a 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 82½ lbs.

9

Shipments at Diamond Harbour.—In cases where, for mutual convenience arrangements are made to put cargo on board vessels at Diamond Harbour or between Calcutta and Diamond Harbour, shipments so made shall be deemed to be, and shall be accepted, as Calcutta Shipment.

[NOTE.—This rule is not believed to be 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 Traversay on 18th January 1893, for damages on account of the non-acceptance of 1,000 bales jute a question of the value of the jute mark was raised—on this point the Judge said:—

"It was suggested on behalf of the plaintiffs that, if the bales 'were marked (mark given) and contained jute cuttings 'of any class, they would be sufficient to satisfy the 'contract. This would be true if the expression—Jute 'cuttings marked (mark given) has no meaning in the 'market. If on the other hand, it has any such 'meaning then the plaintiffs must, under the terms of 'section 113 of the Indian Contract Act, be taken as 'guaranteeing that the goods supplied were what is 'commercially known by that description."

Section 113 of the Indian Contract Act, IX of 1872, is as under: 113—When goods are sold as being of a certain denomination, there is an implied warranty that they are such goods as are com-

mercially known by that denomination, although the buyer may have bought by sample, or after inspection of the bulk.

Explanation.—But if the contract specifically states that the goods, though sold as of a certain denomination, are not warranted to be of that denomination, there is no implied warranty.

The Committee understand, as the invariable custom of the jute trade, that a certain mark carries with it, unless specifically contracted for otherwise, a certain guarantee of quality with a reasonable divergence ruled by crop and period of delivery.

11

General liability of Brokers.—A reference having been made by the Indian Jute Manufacturers' Association "on the general question of the liability of Brokers," the Committee replied:—"In their opinion a broker is liable to his principals for consequences if he does not deliver identical contracts".

12

Sundays and Charter-Party Holidays in relation to Mercantile Contracts.—Goods falling due for delivery on Sunday or on a Charter-Party and Shipping Holiday, must be delivered on the day previous to the Sunday or the Charter-Party and Shipping Holiday, as the case may be.

13

Steamers' Lay-days under Coal Charter.—

(1) A steamer's lay-days commence at 6 A.M. on the working day next following the day before 12 noon of which notice of readiness to load has been given. But notice cannot be given until the vessel is (a) entered outwards at the Custom House, and (b) until she is within the limits* of the Port as defined in the amended Notification No. 18-Marine of 22nd January 1921 of the Government of Bengal.

*On the North.—A line drawn due east across the river Hooghly from a pillar at the southern boundary of Messrs. D. Walde and Company's Chemical Works and Distillery at Kemnagar in the District of Calcutta to a pillar on the river to a pillar on the left bank of the river near Panhati in the District of the 24 Parganas.

On the South.—A line drawn from a masonry pillar placed at the mouth of the Budge-Budge Khal to a pillar on the right bank (Howrah side) of the river Hooghly bearing north-west of the first named pillar.

The limits of the Port included to the east and west of the area occupied by the water tank at spring tides; (b) all lands comprised in the area occupied by the Kidderpore Docks and the adjacent works constructed for the purposes of such docks; (c) that portion of Tolly's Nala which lies between Hastings Bridge and the entrance to the Kidderpore Dock Canal; (d) so much of Tolly's Nala as lies to the west of a line drawn across the Nala 25-feet to the west of Hastings Bridge, and (e) the Petroleum Depot at Budge-Budge including all lands, sheds, railway sidings and other works appertaining to it.

14

Rate of exchange for payment of ocean freights, steamers' hire and demurrage.—All ocean freight and all steamers' hire payable in Calcutta shall, unless otherwise arranged, be calculated at the rate of exchange for demand drafts as certified daily by the Associated Exchange Banks and posted at 11 A.M. in the Royal Exchange.

In the case of outward bills of lading the rate shall be that current on the date of shipment and ascertained by the date of the mate's receipts; and, when there is more than one mate's receipt for one consignment, the date of the last mate's receipt shall be considered as the date of shipment for the whole consignment.

In the case of inward bills of lading the rate shall be that current on the day on which payment of freight is made.

In the case of time chartered steamers the rate shall be that current on the day on which hire is payable according to the terms of the Charter-Party.

Demurrage which is paid in sterling shall be paid in rupees at the rate of the day for demand bills.

In the case of claims on import cargo the rate shall be that current on the day on which the steamer, in respect of which the claim is made, enters the port of Calcutta.

In the event of any of the above dates falling on a day on which no rate is posted the rate shall be that current on the last previous date of posting.

15

Discharge of salt steamers at Calcutta: Usual discharging moorings.—The term "usual discharging moorings" when used in a Charter Party does not restrict the discharging berths to those moorings known as the "Calcutta Moorings".

No.....

Calcutta.....18 .

To

THE COMMANDING OFFICER OF THE

Ship.....

SIR,

Please receive on Board the undernoted goods from

Messrs.....

N. B.—This cargo is only shipped on the special understanding that the Chief Officer will sign for all counter or quality marks and numbers, and the bales or packages, are not to be taken on board except on these terms, and also when a sircar is in attendance to check the tally.

In case of any dispute the shippers request prompt information in writing from one of the Officers of the ship.

Marks and Numbers.	Number of packages.	Description of goods.	—

(120A)

No.

Calcutta, 18 ..

Received on board the ship.....
in good order and condition the undermentioned goods
from Messrs.....

N.B.—The Chief Officer is requested not to take in
any packages unless he is prepared to sign for all the
qualifying marks and numbers.

All packages in bad order must be returned.

Marks and Numbers.	Number of packages.	Description of goods	—

Arrived alongside.....

Discharged.....

Returned.....

Remarks.....

(Signature)

Chief Officer

Ship.....

Mooring.....

(121A)

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 con-
version into Indian currency of sterling freight and commission
thereon be hereby rescinded and that the following Resolution be
substituted in their stead with immediate effect, viz. :—

1. "That in the absence of any stipulation to the contrary,
sterling freight payable in Calcutta, including differences of freight
adjusted in Calcutta, and all commission on sterling freight made
payable at Calcutta or there brought into account, shall be reduced
into Indian money at the rate of exchange for Bank Bills on London
on demand which shall have been current on the mail day next pre-
ceding the day when the amount to be dealt with shall be ascertained.

2. "That, in the absence of anything to the contrary ex-
pressed, the words 'current rate of exchange' shall be held to mean
the rate current for Bank Bills on London payable on demand."

3. "That, for the purposes of charging commission or adjust-
ing differences, freight expressed in dollars (American) shall be con-
verted into sterling at a uniform rate of fifty pence per dollar."

H. W. I. WOOD,
Secretary

(122A)

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. Bleack, 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.

(123A)

CONFERENCE OF LADING.

Printed from a signed copy of Bill of Lading, dated 11th April 1881, agreed on in London by Committee of Shipowners and Merchants, and lodged with the Secretary, Bengal Chamber of Commerce.

SAILING SHIP BILL OF LADING—CALCUTTA TO UNITED KINGDOM.

Shipped in good order and condition, by.....
on board the Ship..... whereof.....
is master for this present voyage.....
lying in the Port of.....
and bound for.....
.....being marked and numbered as per margin, and
to be delivered in the like good order and condition at the aforesaid
port of.....
The Act of God, the Queen's enemies, loss or damage from fire
on board, in hulk or craft or on shore; and act, neglect or
default whatsoever of Pilots, Master or crew in the navigation
of the ship in the ordinary course of the voyage and all and
every the dangers and accidents of the seas and rivers, and of
navigation of whatsoever nature or kind excepted.

unto.....
or to his or their Assigns. Freight to be paid for the said goods at
the rate of.....
without discount but otherwise subject to the customary mode of
payment. Average as accustomed. In the event of claim for short
delivery, price to be the market price of the day at port of discharge
on the day of the Ship's reporting at the Custom House, less charges
and brokerage.

Weight, contents, and value unknown.

In witness whereof the Master or Agent of the said Ship
has signed..... Bill of Lading
exclusive of the Master's copy, all of this tenor and date, one of
which being accomplished, the others to stand void.

Dated at Calcutta.

SCHEDULE OF COMMISSION CHARGES.

Revised and adopted by a Special General Meeting of the Royal Chamber of Commerce held on the 20th February 1892, with effect from that date.

1. On the sale, purchase or shipment of Bullion, Gold Dust, or Coin ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk piece-goods, Opium, Pearls, Precious Stones or Jewellery ... 2½ "
3. On the purchasing ditto when funds are provided by the Agents ... 5 "
4. On the sale or purchase of all other goods, the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges ... 5 "
5. On returns of consignments if made in produce ... 2½ "
6. On returns of consignments if in Bills, Bullion, or Treasure ... 1 "
7. On accepting Bills against consignments ... 1 "
8. On the sale or purchase of ships, factories, houses, lands, and all property of like description ... 2½ "
9. On goods and treasure consigned and all other property of any description referred to agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn; and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2s. per rupee ... ½ com.
10. On making advances or procuring loans of money for commercial purchases, when the aggregate commission does not exceed 5 per cent ... 2½ per cent.
11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived ... 2½ "
12. On guaranteeing Bills, Bonds or other engagements and on becoming security for administration of Estates, or to Government for the disbursement of public money ... 2½ "
13. On *del credere*, or guaranteeing the due realisation of sales ... 2½ "
14. On the management of Estates for Executors or Administrators ... 2½ "
15. On chartering ships or engaging tonnage for constituents for vessels to proceed to ports for loading ... 2½ "
16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agents hands or not ... 2½ "
17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire or acting as Agents for Owners, Captains brokerage inclusive ... 5 "

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies or elsewhere, upon the gross amount of earnings ... 5 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 ... 2½ "
20. On realising inward freight, inward troop, emigrant, or cabin passage money ... 2½ "
21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... 1½ to 5 "
22. If Opium, Indigo, Raw Silk or Piece-goods ... 1½ to 2½ "
23. If Treasure, Precious Stones or Jewellery ... ½ to 1 "
24. On effecting insurance whether on lives or property ... 2½ "
25. On settling insurance claims, losses and averages of all classes, and on procuring returns of premium ... 2½ "
26. On drawing, purchasing, selling or negotiating Bills of Exchange ... 1 "
27. On debts or other claims when a process at law or arbitration is incurred in claiming them ... 2½ "
28. Or if recovered by such means ... 5 "
29. On Bills of Exchange returned dishonoured ... 1 "
30. On collecting house-rent ... 2½ "
31. On ships' disbursements ... 2½ "
32. On realising Bottomry Bonds or negotiating any loan on *respondentia* ... 2½ "
33. On granting letters of Credit ... 1 "
34. On sale or purchase of Government Securities and Bank or other Joint Stock Shares and on every exchange or transfer, not by purchase, from one class to another ... ½ "
35. On delivering up Government Securities and Bank or other Joint Stock Shares on the market value ... ½ "
36. On all amounts debited and credited within the year (less the Balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ½ "

☞ Brokerage when paid to be separately charged.

S. E. J. CLARKE,

Secretary.

(126A)

Tonnage Schedule and Measurement Rules for the Port of Calcutta.

(Adopted at Special General Meeting of the Chamber
held on the 25th February 1921.)

ARTICLES	Cwt. per ton Nett.	Cubic feet per ton.
Aniseed in bags	8	..
Barley	20	..
Bee-wax	20	..
Bistol-nut	20	..
Bones, crushed	20	50*
Bonemeal	20	..
Borax	20	..
Bran	20	..
Bristles	14	..
Bullion	ad valorem	ad valorem
Camphor in cases ... ..	..	50
Carbonate of Potash ... ..	..	50
Cardamoms in robatta ... ..	..	50
.. in boxes	8	..
Carpeta ... ..	..	50
Cassia in boxes ... ..	..	50
Caster seed	15	..
Chillies (dry) in bags or bundles	8	..
Chirretta in bundles ... ..	..	50
Chrome ore ... ..	..	..
Gloves in bags	20	..
.. in cases	8	..
Coal ... ..	..	50
Ok-chinal	20	..
Coir in bags ... ..	..	50
Coir in dholls	18	..
Coke	16	..
Copra	20	..
.. cake or coconut cake	12	..
Copper ore	20	..
Coriander seed	20	..
Crocusdam ore	12	..
Cotton	20	..
.. seed ... ..	..	50
Cowries	14	..
Cumin seed	20	..
Cutch in bags	8	..
.. .. cases ... ..	..	50
Dates (wet) ... ..	..	exceeding
.. (dry) ... ..	..	20 cwt. gross.
Dholl or dal	20	..
Fibres, all sorts	16	..
Gavils & onions in bags	20	..
Ginger	12	50
Gram	16	..
Gum in cases	20	..
Gumies ... ..	..	50
Gurjak ... ..	..	50*
Hemp in bales	20 cwt. gross.	50*
Hides in bales	50
Hide cuttings in bales	50
..	50

*At steamers' option.

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ARTICLES.	Cwt. per ton Nett.	Cubic feet per ton.
Hoofs, cow & buffalo horns & horn-tips, piece	20	..
Hoofs, cow & buffalo horns & horn-tips, in bags or in bundles ... ..	..	50
Horns, deer, in bags or in bundles ... ..	..	50
Indigo ... ..	..	50
Jute ... ..	..	50
Kapok	14	..
.. seed ... ..	..	..
Lac, button, seed, stick and shellac, in bags	16	..
Lac, button, seed, stick and shellac, in cases ... ..	..	50
Lac, birch lac, or lac refuse, in bags	20	50
Lac dye, in cases ... ..	..	50
Lard ... ..	..	50
Leather, in cases or bales ... ..	..	..
Leutilla	20	..
Linseed	20	..
Manzo	20	..
Mangamse	20 cwt. gross.	..
Mica, tab. in cases	20 cwt. gross.	..
Mother-of-pearl, in bags or cases ... ..	..	..
Morrah seed	20 cwt. gross.	..
Molasses ... ..	..	50
Munjeet dye, in cases ... ..	..	50
Mustard seed ... ..	..	50
Nyrobalsam, whole or crushed ... ..	..	50
Niger seed ... ..	..	50
Nix vanicia seed ... ..	..	50
Nutmeg, in cases ... ..	..	50
Oats	16	50
Oil, in cases ... ..	..	50
.. in casks or drums	ad valorem	ad valorem
.. essential ... ..	..	..
.. seed cake	per cwt.	per cwt.
Opium	16	..
Paddy	20	..
Peas	12	..
Pepper long	14	..
.. black ... ..	..	..
Pig iron & Pig lead	20	..
Puppy seed ... ..	..	50*
Rattans for dunnage	20	50*
Red wood for dunnage ... ..	..	..
Rape seed ... ..	..	50
Rice ... ..	..	50
Rope, in coils or bundles ... ..	..	..
Rubber, in cases	20	..
Salt ... ..	..	..
Safflower ... ..	..	..
Sul-ammoniac, in bags or boxes	20 cwt. gross.	..
Saltpetre ... ..	..	50*
Sapanwood for dunnage ... ..	..	..
Senna, in bales	10	50
Silk raw, in bales ... ..	..	50
.. in cases or bales ... ..	..	50
.. chussum ... ..	..	50*
.. waste	ad valorem or	..
.. piece goods ... ..	..	..

*At steamers' option.

ARTICLES.	Cwt. per ton Nett.	Cubic feet per ton.
Silver specie and/or valuable cargo ...	ad valorem.	ad valorem.
Sop in bags	15	50
" in cases ... ..	...	...
Sugar	20	50
Shine, in casks	20 cwt. gross.	...
" bales ... ..	...	50
Tanned in casks or cases	20 cwt. gross.	...
Tallow	20 cwt. gross.	...
Tea	15	50
" waste as broken stowage	16	...
Til seed	20	...
Timber ... ..	...	60
Tobacco, in cases or bales ... ..	...	50
Turnerie	16	...
Turns, in cases ... ..	...	50
Wax	20	...
Wheat	20	...
Woolram	20	...
Wool ... ..	...	50

All unenumerated articles at 50 cubic feet or 20 cwt. gross at steamer's option. Goods in cases or cases to be calculated at gross weight when paying freight by weight.

Measurement and, when necessary, weighing, shall be made by the Bengal Chamber of Commerce, Licensed Measurers Department, in accordance with their rules, and their certificate shall be final and freight shall be payable in accordance therewith.

Deadweight.—The term *Deadweight* shall be understood to mean the following articles only—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl & Peas.

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

"That Rule I under the Chamber's Tonnage Schedule be altered as follows, in accordance with the Resolutions proposed and adopted by the mercantile community at their meeting on the 3rd July 1883, and in accordance with the notice issued by the Chamber of Commerce on the 4th July 1883, under Rule 23 of the Chamber,"
viz.:—

- 1.—That where freight is payable by measurement, measurement be by sworn measurers, to be placed under the direction of the Bengal Chamber of Commerce.
- 2.—That measurement be taken at place of shipment, i.e., exporting wharf, jetty or press-house, where adjacent to place of shipment, at measuring Superintendent's discretion, but only whilst the bales are actually being removed in course of shipment.
- 3.—That such measurement be final.

4.—That in cases of shut-out cargo, or cargo transferred from one vessel to another, original measurements to hold good.

5.—But that any cargo re-loaded be re-measured.

6.—That measurement be taken at the largest part of the bale, inside the lashing on the one side, and outside on the other.

7.—That the measurement of jute shipped without measurement shall be entirely at shipper's risk, and that measurement be a matter of special arrangement between the shippers and ship. Further, that all expenses connected with the measurement thereof, be payable by the shippers.

8.—That all cotton and other baled cargo arriving at the East Indian Railway Company's terminus at Howrah, for shipment direct by boat, be measured by the sworn measurers in the Railway Company's sheds, while being removed in actual course of shipment.

9.—That all baled cargo pressed at, or exported from, any of the press-houses, to which a sworn measurer may be attached, be treated in the manner as jute, and as provided for in the 2nd Resolution.

10.—That gunny bales packed at, or exported from, mills within the limits of the port, be also measured as described in the 2nd Resolution.

11.—That gunny bales or other cargo exported by boat, direct from outside the limits of the port, be measured by the sworn measurers on the deck of the ship or alongside, but it shall be optional with the Mung-press-houses to make arrangements with the Mung-press-Committee, on such terms as may be mutually agreed on, for the attendance of sworn measurers, at their ordinary shipping wharves for measurements in accordance with Rule 2.

12.—That all baled, cased, or other cargo not provided for in any of the foregoing Resolutions, and which at present is measured on this side, under any of the tonnage schedules now in use in the port or which may require to be measured on this side, by a special arrangement made between shippers and ship, that all such cargo made between shippers and ship, that all such cargo be measured on the Custom House wharf (if for export by boat) or in the jetty sheds (if for shipment through the jetties) by the sworn measurers.

13.—That for the present the sworn measurers to be appointed to carry out this scheme, be placed under the direction of a representative Committee, to be nominated by the Committee of the Chamber of Commerce.

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, Dhol, Peas and all Metals.

Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements.

(a) Singapore and Penang.

D. Signifies nett delivered.
S. Signifies nett shipped.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

ARTICLES.	Ceylon.	Bombay.	Cochin & Malabar Coast Ports.	Karachi.	Madras and Cochin.	Rangoon.	Singapore and Penang.
	Steamer.	Steamer.	Ship or Steamer.	Steamer.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.
	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.
Bones crushed in bags 1 st incl.
" " " " 2 nd "
" " " " 3 rd "
" " " " 4 th "
" " " " 5 th "
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" " " " 100 th "

*Scales for testing purposes are kept in the room of the Chamber. A consentment shall correspond to the smallest weight through which at least 50% of a fair sample passes.

† As per standards prescribed by the Chamber. The scale for grades differing from the standards to be referred to and decided by the Committee of the Chamber.

‡ Passed Run to be understood as not less than 2 minutes (of 24 hrs.) in a bag of 454.335 lbs.

(1) Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

ARTICLES.	Ceylon.	Bombay.	Cochin & Malabar Coast Ports.	Karachi.	Madras and Cochin.	Rangoon.	Singapore and Penang.
	Steamer.	Steamer.	Ship or Steamer.	Steamer.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.
	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.
Cashmere wool in bags 1 st incl.
" " " " 2 nd "
" " " " 3 rd "
" " " " 4 th "
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" " " " 93 rd "
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" " " " 95 th "

(134A)

Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)

[illegible]

* As broken stowage.
(a) Singapore and Penang.

(a) Singapore and Penang.

(135A)

**Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)**

[illegible]

(b) In Karachi (Punjab-American 13 cwt. per steamer and Sind-American 11 cwt. per steamer). † At ship's option.
* As broken stowage. (c) Singapore and Penang.

* As broken stowage. (a) Singapore and Penang.

* At ship's option.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

[illegible]

* The formula for calculating the cubical contents of cylindrical measures is that the square of the diameter be multiplied by the length.

† At ship's option.

‡ These rates apply only to Cargo on which a Conference Line has earned outward freight.

Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)

[illegible]

† As per sample lodged with the Chamber

(a) Singapore and Penang

(138A)

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 Cochin.	Rangoon.	Singapore and Penang.
ARTICLES.	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, nett.		To the ton.
Gums, Persian, in double bags	...	17 cwt.	...	...	...	...	...
Arabia, in double bags	...	17 cwt.	...	...	...	...	...
Gummy bags in bales
" second hand (in bales)
Gutta, absolute in cases	50 c. ft.	50 c. ft.	...	50 c. ft.
" " in bags or packets	50 c. ft.	50 c. ft.	...	50 c. ft.
" " rebound under misters or
" " " in bags or
" " " in bales
Gutta perucina in cases
Gutta Percha Core (old) in packages
Gutta-serena in cases
Gutta latex in cases
Hemp in bales	...	40 c. feet	...	...	...	...	...
" coarse or in bundles	...	5 cwt.	...	5 cwt.	50 c. ft.	10 cwt.	...
" " " in bales
" steel in pressed bales	...	20 c. ft.	50 c. feet	...	...	...	...
Hemp cord in bales
Hides, tanned & dry
" " in bales
" green, unpressed	12 cwt.	...	50 c. ft.	...	...
" " in bales	20 cwt.	...	...	...	...
" and skins, in pressed bales &c.	...	40 c. feet	...	...	...	...	...
" " in bundles or casks	...	50 c. ft.	...	40 c. feet	...	...	...
" " in bales	...	10 cwt. D	...	...	50 c. ft.	...	...
" Sealings and coatings in bales
" and skins, loose or small bundles
" Buffalo, in bales or boxes	40 c. ft.	...	...	...
" tanned in bales
" Cow in bales
" " Boxes
" Cow, sealed in casks
" Buffalo in casks
" Deer in bales or boxes
" Hilt in bales
Hide cuttings, (low value) in bags or in boxes	See Note to the Portuguese Schedule.	...
Horns, Horn Shavings and Tips in bags (keratin)
" Horns of Camel and Cow or Deer in bags	13 cwt.	20 cwt.	...	...
Horns & Horns' waste in packets	15 cwt. D	10 cwt. D	16 cwt.	...	50 cwt.	...	...
Horns & Horns' waste in packets	13 cwt.	16 cwt.	13 cwt.	...	...
" " in baskets or in bags
" Horns & Horns' waste in packets
" Deer in bags or boxes
" Deer in bags or boxes
" Tips of any kind	...	6 cwt.	12 cwt.	6 cwt.	...	...	...
" Horns and in packets	15 cwt. D	10 cwt. D	16 cwt.	13 cwt.	...	...	...
Ilipinets in bags
" Wax in cases
Ilipinets or wax in bags or bales

* Loose Buffalo horns cannot be taken as broken stowage to any port where transshipment is involved.
 † Exceeding 1 c. per lb. C. I. R.

‡ Not exceeding 1s. per lb. O. I. P.

Declaration of value must be made on Bill of Lading
(a) Singapore and Penang. t at ship's option.

(139A)

Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)

[illegible]

* Or 50c. ft. at steamer's option.

(a) Singapore and Penang

†At ship's option

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

[illegible]

(a) Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)

[illegible]

* Or 20 c. ft. at steamer's option.

a Singapore and Penang

* At ship's option

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

[illegible]

a Singapore and Penang.

† In bales not exceeding 5 c. ft. certified by Baled Rubber Standing Committee.—P

N.B.—Planks (other than Teak, the F. O. B. value of which does not exceed 2/4 per cubic foot) in loose or in bundles—50 cft. F.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

[illegible]

* At ship's option

(a) Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

[illegible]

a Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

	Columbo.	Bombay.	Cochin & Malabar Ports.	Kanara.	Madras and Cooromunda.	Bangom.	Singapore & Penang.
ARTICLES.							
	Steamer.	Steamer.	Ship or steamer.	Steamer.	Ship or steamer.		Ship or steamer.
	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.		To the ton.
Tanned in cases	8 cwt.	20 cwt.	
" skins in bundles	80 cwt.
" in pressed laces	10 cwt. f.
Specimens made in bags	50 c. ft.		14 cwt.
" in laces	14 cwt.		14 cwt.
" in bags		16 cwt.
" floor in bags		16 cwt.
" in mangrove leaf baskets
Tanned in cases or bundles or laces	20 c. ft.	50 c. ft.		50 c. ft.
" in laces	18 cwt.
" in mangrove leaf baskets
" in cases
" in laces
" in bundles
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(a) Singapore and Penang

* Or 20 cwt. at steamer's option.

† Shipped or delivered according to destination.

† At ship's option.

**Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(concld.)**

ARTICLES.	Colombo.	Bombay.	Cochin & Bather Coast Ports.	Karachi.	Madras and Cen- male.	Rangoon.	Sum- atra and Ponang.
	Steamer.	Steamer.	Ship or Steamer.	Steamer.	Ship or 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.	To the ton.
Wheat in bags ... ..	...	18 cwt.	20 cwt.	18 cwt.	...	30 cwt. P.	...
" in sacks ... ..	...	...	...	18 cwt.	...	30 cwt. P.	...
Wheat flour in bags ... ..	...	...	...	18 cwt.	...	30 cwt. P.	...
Wild Mace in bags ... ..	...	...	...	18 cwt.	...	30 cwt. P.	...
Wine and Spirits in casks ... ..	...	40 c. feet	...	40 c. ft.	...	...	...
Wine and Spirits in cases ... ..	...	40 c. feet	...	40 c. ft.	...	...	...
Wireless sets and parts (returned for repair) in cases ... ..	...	...	...	...	...	...	...
Wood Alcohol (on deck) in drums ... ..	...	...	...	...	...	20 c. ft. P.	...
Wooden Battons from Timpote boxes in bundles ... ..	...	...	...	...	...	20 c. ft. P.	...
Wooden blocks in bags ... ..	...	...	...	...	...	20 c. ft. P.	...
Wood Charcoal in bags ... ..	...	...	1 cwt.	...	...	2 cwt. P.	...
Wool, Heavy, scum ... ..	...	37 cwt. D.	...	...	...	...	...
Wool in bales ... ..	...	...	40 c. feet	40 c. ft.	50 c. ft.	6 cwt. P.	...
Woolen cuttings ... ..	...	...	...	40 c. ft.	50 c. ft.	...	...
Druggists in bundles ... ..	...	...	20 c. ft.	...	...	...	...
Zedory ... ..	...	16 cwt.	...	16 cwt.	...	30 cwt. P.	...
Zircon (Zirconium Silicate) in bags ... ..	...	...	...	...	...	...	...
All articles not enumerated in bags	20 c. ft. or 10 cwt. D.	...	...	...	20 cwt. or 20 c. ft.	...	...
Do. not enumerated in bundles	20 c. ft. or 10 cwt. D.	...	...	...	20 c. ft. or 20 cwt.	...	...
Do. not enumerated in cases	20 c. ft. or 10 cwt. D.	...	...	...	20 c. ft. or 20 cwt.	...	...
Do. not enumerated in pressed bales	20 c. ft. S	...	...	...	20 c. ft. or 20 cwt.	...	...
Do. not enumerated in bales	20 c. ft. S	...	...	...	20 c. ft. or 20 cwt.	...	...

* At ship's option.

N.B.—Oil, Junk, Horse, Oil Breakers, Hides loose, and packages not exceeding 55 lbs. gross may be taken as broken stowage at half freight in the Cochin Tonnage Scale.

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 Tonnage Scale, D signifies delivered; S signifies shipped.

Nett weight to apply to all cargo shipped on a weight basis except where aboven to the contrary.

BOMBAY.

The tonnage scale for steamers shall be on the basis of 40 cubic feet, but in no case to exceed 20 cwt. dead-weight, to the ton.

Cylindrical packages that weigh less than 20 cwt. to the 40 cubic feet are to be accepted as measurement cargo and the following formula shall be recognised for the calculation of their cubical contents, namely, that the square of the diameter be multiplied into the lengths and one-fifth be deducted from the product.

The scale for a consignment of an article not mentioned in the tonnage schedule shall be a matter for arrangement between the shipper and the agents of the steamship concerned. Facilities will be provided for tests to be made should the quantity involved be sufficiently large.

Freight, Inwards.

Payable in Bombay.

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London payable on demand; and that the rate ruling at the close of a Mail shall be the rate applicable to such purpose during the subsequent week.

Freight, Outwards.

Payable in Bombay.

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter-Party to the contrary), shall be converted into Indian

currency at the rate for Bank Bills on London payable on demand; and that the rate ruling at the close of a Mail shall be the rate applicable for Bills of Lading presented during the subsequent week; on difference of freight, 4½ per cent. as customary in the case of sailing ships, and 2½ for steamers being allowed as discount to cover cost of insurance and interest, until the due date of the freight.

Shut-out Cargo.

That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order shall have the right to demand a fresh shipping order in the first going vessel for the same port from the agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said agent for any difference in freight or other expense to which he may have been put.

KARACHI.

The Karachi Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt., dead-weight, except in the case of salt.

The 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 nett 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.

When cargo is measured prior to shipment, callipers should be used for measuring, and the rope or iron hoop on the one side of

the package should be taken in, and left out on the other side. Half inches should be given and taken alternatively. The callipers should be laid on the package to be measured and the sliding arm pressed lightly, i.e., without using force, against the side of the package. (5-12-1920).

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, ½ of an inch to be given and taken alternatively; 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. There is a 10 per cent. rebate on all these charges, except those for loose coconuts, coal, coke and salt in bulk, the rebate on which is 20 per cent.

A comprehensive classification of merchandise giving indications as to which are chargeable on a weight basis and which by measurement, is included in the printed schedule issued by the Port Commissioners, but in the main the charges are payable on the same basis as that on which freight is usually charged by ship-owners. Charges are all payable in advance in cash, but it is found a convenience and a considerable safeguard by important shippers to work on a Deposit Account system with the Port Commissioners thus obviating the necessity for cash payment at wharves and elsewhere.

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The following is extracted from the Port Commissioners' schedule :—

	Landing Charges on Imports.	Shipping Charges on Exports.
	Rs. A. P.	Rs. A. P.
Ordinary Merchandise (not exceeding one ton per package in measurement or weight).	0 1 9 per cwt. or	0 1 8 per cwt. or
Exceptions—	0 0 8 per c. ft.	0 0 8 per c. ft.
Pyrites and ores in bulk ...	2 6 0 per ton.	
Cool and Coke in bulk ...	0 5 0 "	
Salt in bulk ...	0 5 0 "	
Lead ...	.....	2 11 0 per ton.
Ores in bulk or bagged (including zinc concentrates, copper matte, spates, lead slag, lead concentrates and wolfram) ...		2 7 0 per ton.
Bicycles, ...	2 3 0 per 5	2 3 0 per 5.
Bricks, fire, ...	2 3 0 per 500	2 3 0 per 500
Bricks, salt glazed, ...	3 0 0 each.	3 0 0 each.
Carriages ...		
Casks and barrels, empty, per 12 ...		
Drums, empty, up to 12 inches diameter per 100 ...		
Drums, empty, over 12 inches and up to 34 inches diameter per 50 ...	2 3 0	2 3 0
Drums, empty, over 24 inches in diameter per 10 ...		
Earthenware pots and chatties, per 1,500 ...		
Motor cycles, unpacked ...	1 0 0 each.	1 0 0 each.
Motor cycles with side car, unpacked ...	2 0 0 "	2 0 0 "
Motor cars and tractors, unpacked on own wheels ...	5 0 0 "	5 0 0 "
Motor lorries and buses unpacked on own wheels ...	10 0 0 "	10 0 0 "
Rickshaws, per 2 ...	2 3 0	2 3 0
Sampans, each ...	2 1 4	2 1 4
Shingles, per 2,500 ...		
Tiles, Marseille, flooring and country roofing, per 1000 ...		
Tiles, Mangalore and Marseilles roofing, per 750 ...	2 3 0	2 3 0
Tine, kerosene and petrol, empty per 220 ...		
Cocoanuts ...	0 5 0 per 800.	
Buffaloes ...	5 0 0 each.	5 0 0 each.
Baby elephants under 5 ft. high ...	10 0 0 "	10 0 0 "
Elephants ...	20 0 0 "	20 0 0 "
Horses, mules, cows and other cattle ...	4 0 0 "	4 0 0 "
Ponies, donkeys, calves ...	2 0 0 "	2 0 0 "
Sheep, goats, dogs and other small animals ...	0 6 0 "	0 6 0 "
Carnaries and other small birds ...	0 2 0 "	0 2 0 "
Turkeys and geese, loose ...	0 4 0 per doz.	
Fowls and ducks, loose ...	0 2 0 "	
Excepted articles ...	£½ ad valorem	£½ ad valorem

N.B.—In the case of imports special rates are quoted for over-side delivery.

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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. ft. at Commissioners' option.	Rs. A. P.
Bamboos up to 1 inch diameter ...	500	
Bamboos over 1 inch diameter ...	200	
Bicycles, loose ...	5	
Bricks, loose ...	500	
Carriages ...	1	
Carts, hand or bullock ...	2	
Cask and barrels, empty ...	12	
Cocoanuts ...	500	
Drums, empty, up to 12 inches diameter ...	100	
Drums, empty, over 12 ins. and up to 34 ins. diameter ...	50	
Drums, empty over 24 inches diameter ...	10	
Earthenware pots and chatties ...	500	
Firewood in billets ...	40 bundles.	
Grass, fresh ...	6 cases.	
Matches in cases ...	72 tins.	
Motor cars and tractors unpacked, on own wheels ...	1	
Motor lorries and buses unpacked, on own wheels ...	1	
Motor cycles ...	2	
Motor cycles with side car, unpacked ...	2	
Rickshaws, loose ...	1	
Sampans ...	2,600	
Shingles ...	1,000	
Tiles, Marseille flooring and country roofing ...	750	
Tiles, Mangalore and Marseilles roofing ...	250	
Tine, kerosene and petrol, empty ...		
LIVE STOCK—		
Buffaloes ...	each.	0 5 0
Cows, Bullocks, Horses, Ponies, Mules and Donkeys ...	"	0 3 0
Calves ...	"	0 2 0
Elephants ...	"	3 0 0
Baby Elephants under 5 feet high ...	"	1 8 0
Sheep, Dogs, Goats and other small animals ...	"	0 1 0
Carnaries and other small birds ...	"	0 0 6
Turkeys and geese ...	per dozen.	0 1 0
Fowls and Ducks ...	"	0 0 6

N.B.—The above charges are subject to a rebate of 20%.

MONEY, WEIGHTS AND MEASURES.*With their European or Indian equivalents.***CEYLON.**

The Ceylon Savings Bank on December 31, 1939 had 77,130 depositors, and deposits amounting to Rs. 19,921,239; and the Post Office Savings Banks 646,284 depositors, and deposits Rs. 19,091,094.

The Imperial weights and measures of the United Kingdom are established as the standard weights and measures of the Island. Local and customary weights and measures are still in force in various parts of the country. The currency consists of:—Copper: Ceylon 1 cent. and $\frac{1}{2}$ cent. pieces, 64 cents. being equivalent to 1*l.* English. Nickel: Ceylon 5 cent. piece. Silver: Indian rupee= (100 cents), equivalent to 1*l.* 4*s.*; and Ceylon 50 cent., 25 cent. and 10 cent. pieces. Ceylon Government currency notes of Rs. 1,000; 500; 100; 50; 10; 5; 2 and 1. On December 31, 1939, the value of currency notes in circulation was Rs. 53,209,000.

CHINA.**MONEY, WEIGHTS AND MEASURES.****MONEY.**

Since April 6, 1933, the tael as the Commercial unit of exchange has been abolished and the silver dollar became the unit of currency, the rate of exchange being fixed at 1 dollar to 0.715 tael. The new dollar is 880/1000 fine and has a gross weight of 26.6971 grammes, with a fine silver content of 23.493448 grammes. It is minted at the Central Mint established in Shanghai by the National Government.

In China, standards of weights, measures and length vary all over the country. Generally speaking, two kinds of standards are now in use, namely, the old and the new. The old standard was formulated from the *Weights and Measures Law* promulgated in 1914, establishing a double system, the standard metric unit and that based on *ying tiao 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, which came into operation in the Custom's Service on February

1, 1934, 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 'Foot-Found' system by taking the following approximate value: 1 quart equals to 1 litre, 1 pound equals to $\frac{1}{2}$ 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 <i>Ssu</i>	...	= 1 <i>Hao</i> .
10 <i>Hao</i>	...	= 1 <i>Li</i> .
10 <i>Li</i>	...	= 1 <i>Fén</i> (Candareen).
10 <i>Fén</i>	...	= 1 <i>Ch'ien</i> (Mace).
10 <i>Ch'ien</i>	...	= 1 <i>Liang</i> (Tael) = 37.301 grammes.
16 <i>Liang</i>	...	= 1 <i>Chin</i> (Catty) = 596.816 grammes.

CAPACITY.

10 <i>Sho</i>	...	= 1 <i>Ko</i> .
10 <i>Ko</i>	...	= 1 <i>Sheng</i> .
10 <i>Sheng</i>	...	= 1 <i>Ton</i> = 10.354688 litres.
5 <i>Tou</i>	...	= 1 <i>Hu</i> .
2 <i>Hu</i>	...	= 1 <i>Tan</i> . Commodities, even liquids, such as oil, spirits, etc., are commonly bought and sold by weight.

LENGTH.

10 <i>Fén</i>	...	= 1 <i>Ts'un</i> (inch).
10 <i>Ts'un</i>	...	= 1 <i>Ch'ih</i> (foot) = .92 metre.
10 <i>Ch'ih</i>	...	= 1 <i>Chang</i> = 3.2 metres.
180 <i>Chang</i>	...	= 1 <i>Li</i> = 576 metres = $\frac{1}{3}$ mile.

By treaty between Great Britain and China, the *Ch'ih* of 14.17 English inches has been adopted as the standard, the Tael, Catty and Picul have been fixed at $\frac{1}{16}$ oz., 1*lb.*, and 133*lb.*, avoirdupois respectively. 1 *Mow* = $\frac{1}{2}$ of an acre.

INDIA AND DEPENDENCIES.

MONEY, WEIGHTS AND MEASURES.

The monetary unit is the Indian Rupee, the sterling equivalent of which is 1s. 6d.

The coins in circulation are:—Silver, 1 rupee which equals to 16 annas and weighs one tola or 180 grains troy, eleven-twelfths fine; $\frac{1}{2}$ rupee or 8 anna piece; $\frac{1}{4}$ rupee or 4 anna piece; $\frac{1}{8}$ rupee or 2 anna piece; nickel, 1, 2 and 4 anna pieces; bronze, 1 piece = $\frac{1}{4}$ anna; $\frac{1}{2}$ piece = $\frac{1}{2}$ anna; 1 pie = $\frac{1}{4}$ anna or $\frac{1}{8}$ pie. The fineness of the 4 anna piece is, since February 1940, one half.

There are Government Currency Notes in circulation in denominations of Rs. 10,000, 1,000, 500, 100, 50, 10, 5 and 1.

A hundred-thousand rupees is called 1 lakh and is written thus: Rs. 1,00,000; and one hundred lakhs is called 1 crore and is written thus: Rs. 1,00,00,000. A lakh of rupees when the rupee is 1s. 6d. is equivalent to £7,500.

According to the Standards of Weight Act, 1939, weights and measures are as follows:—

The Standard *Mound* of 40 *seers* = 82 lbs. 2 ozs. 2 drs. avoirdupois.
 " *Tola* = 180 grs. troy.
 " *Seer* of 80 *tolas* .. = 2·057 lbs.

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. 0·34, which, however, is not coined. The pieces coined are as follows:—Gold coins (50, 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 300 fine, and the silver coins 720 fine. The gold coins formerly issued (20, 10, 5, 2 and 1 *yen* pieces) are used at double their face value. The one-*yen* silver coin formerly issued is withdrawn. The old copper 2, 1 and $\frac{1}{2}$ *sen* pieces are used as formerly.

WEIGHTS AND MEASURES.

The *Kin* = 160 *Momme* ... = 1·323 lbs. avoirdupois.
 " *Kwan* = 1,000 *Momme* ... = 8·257 " "
 " *Picul* = 100 *Kin* ... = 132·27 " "

The *Sun* = 1·193 inches.
 " *Shaku* (10 *Sun*) = 11·930 inches.
 " *Ken* = 6 *Shaku* = 5·965 feet.
 " *Cho* = 60 *Ken* = $\frac{1}{4}$ mile, 5·4229 chains.
 " *Bi* = 36 *Cho* = 2·44 miles.
 " *Ri* sq = 5·9552 sq. miles.
 " *Tsubo* = 3·9538 sq. yds.
 " *Cho* land measure = 2·45 acres.
 " *Koku*, liquid = 39·6804 gallons.
 " " dry = 4·9601 bushels.
 " *To*, liquid = $\frac{1}{2}$ *Koku* ... = 3·9680 gallons.
 " " dry. = 1·9851 pecks.

The metric system was made obligatory by a law passed in March 1921, the period of grace for its compulsory use has been extended until December 31st, 1958. The following rates are recognised:—

Metre = 3·3 *Shaku*.
Gramme = 0·266667 *Momme* ($\frac{1}{3}$ *Momme*).

MAURITIUS.

MONEY, WEIGHTS AND MEASURES.

On June 30th, 1940, the Government Savings Bank held deposits amounting to Rs. 7,021,947·57 (estimated), belonging to 42,923 depositors.

The Currency consists of (i) The Government note issue of Rs. 1,000, Rs. 10 and Rs. 5; (ii) the Mauritius silver rupee and its silver sub-divisions: half rupees (50 cents.); quarter rupees (25 cents.), 20 cents. and 10 cents.; (iii) bronze coins of 5, 2 and 1 cents. All accounts are kept in rupees and cents. The note circulation as at June 30, 1940 was Rs. 10,047,470. The metric system is in force.

NETHERLANDS (THE)

MONEY WEIGHTS AND MEASURES.

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 of fine silver.

Gold is legal tender, and the silver coins issued before 1875.

(156A)

The principal coins are—

The *guilder*, *guilder* or *florin* of 100 cents = 2s. 8d., or 7.60g. = £1

The *rijksdaalder* = 2½ guilders.

Coins in circulation : silver, of 10, 25, 50, 100 & 250 cents.; bronze, ½ cent., 1 cent. & 2½ cents.; nickel, 5 cents.

WEIGHTS AND MEASURES.

The metric system of weights and measures, and, with trifling changes, the metric denominations are adopted in the Netherlands.

DUTCH EAST INDIES.

MONEY, WEIGHTS AND MEASURES

The introduction of the metric system of weights and measures was officially started in February 1923, and gradually continued; it came into full operation on January 1, 1938.

The following are the old weights and measures :—

The <i>Pind</i> ...	... = 136.16 lbs. avoidupois.
" <i>Katti</i> ...	... = 1.96 " "
" <i>Tjempal</i> ...	... = 4 yards. " "
" <i>Paal</i> (Java) ...	... = 1,506 metres.
" <i>Paal</i> (Sumatra) ...	... = 1,852 metres.
" <i>Square Paal</i> ...	... = 227 hectares = 561.16 acres.
" <i>Bouw</i> ...	... = 17,536 acres.

The legal coins of 10, 5, 2½, 1 and ½ guilders, as well as the weights and measures of the Netherlands Indies, are those of the Netherlands, but the country has coins of its own, viz., 25, 10, 5, 2½, 1 and ½ cent. pieces.

IRAN (PERSIA).

MONEY, WEIGHTS AND MEASURES.

Iran has a gold standard, the unit of which is the *rial*, containing 0.07322382 grammes of gold : one hundred *rials* make one *poehari*. The *rial* is sub-divided into 100 *diars*.

The gold standard is not, however, in force, for, by a law passed on March 19, 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, and is being withdrawn from circulation.

(157A)

On March 1, 1936, Government control of foreign exchange was introduced. The rate was fixed at 80 *rials* buying and 80.50 selling to the £. Exchange can only be purchased from the authorized banks on production of a permit issued by the Commission of control.

By a law passed on January 8, 1933, the official weights and measures of Iran correspond to those of the metric system. The following are the old Persian weights and measures :—

WEIGHTS AND MEASURES.

The actual unit of weight is the *miskal* (71.6 grains) sub-divided into 24 *miskals* (3.36 grains) of 4 *gandum* (74 grains) each. Sixteen *miskals* 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—

<i>Man-i-Tabriz</i> = 8 <i>Abdasts</i> ...	=	640 <i>Miskals</i> =	6.54 lbs.
<i>Man-i-Noh Abdast</i> = 9 <i>Abdasts</i> ...	=	720 " =	7.30 "
<i>Man-i-Khaneh</i> (the old man) ...	=	1,000 " =	10.14 "
<i>Man-i-Shah</i> = 2 <i>Tabriz Mans</i> ...	=	1,280 " =	12.98 "
<i>Man-i-Bey</i> = 4 " ...	=	2,560 " =	25.96 "
<i>Man-i-Bander Abdast</i> ...	=	840 " =	8.52 "
<i>Man-i-Hahemf</i> = 16 <i>Mans</i> of ...	=	720 " =	116.80 "

Corn, straw, coal, etc., are sold by *Kharvar* ... = 100 *Tabriz Mans* = 654.64 " 3½ *Kharvar* = 1,963.92 lbs. = 1 Short ton (very nearly)

The unit of measure is the *zar* or *gaz*; of this standard several are in use. The most common is the one of 40.95 inches; another, used in *Azerbaidjan*, equals 44.09 inches. A *farsakh* theoretically = 6,000 *zar* of 40.95 inches = 3.87 miles. Some calculate the *farsakh* at 6,000 *zar* of 44.09 inches = 4.17 miles. It is about 3½ miles in South Persia and about 4 miles in the North.

The present measure of surface is *jerib* = 1,000 to 1,066 square *zar* of 40.95 inches = 1,294 to 1,379 square yards.

RANGOON.

The measure of weight is the *viss* which equals 8.60 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.

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BURMESE MEASURES OF WEIGHT.

2 <i>Pai</i>	= 1 Mo.
2 <i>Moo</i>	= 1 Mat.
4 <i>Mats</i>	= 1 Tical.
100 <i>Ticals</i>	= 1 Viss, (about 140 tolas.)
100 <i>Viss</i>	...	...	= 1 360 lbs.

MEASURES OF CAPACITY.

1 <i>Lamyet</i>	...	...	= 1 Gill.
9 <i>Lamyets</i>	...	...	= $\frac{1}{2}$ Pint.
9 <i>Lamany</i>	...	...	= 1 Pint.
9 <i>Zalay</i>	...	...	= 1 Quart.
9 <i>Byee</i>	...	...	= 1 Gallon.
9 <i>Zayoot</i>	...	...	= 1 Peek.
9 <i>Sail</i>	...	...	= $\frac{1}{2}$ Bushel.
9 <i>Hkwai</i>	...	...	= 1 Bushel.

THAILAND.

By a notification of the President of the Council of Ministers dated 24th June 1939, the words 'Siam' and 'Siamese' were officially changed to 'Thailand' and 'Thai' respectively. This action brought official nomenclature into conformity with popular usage as the inhabitants of the country, who have always been known as 'Thai' or 'The Free people', preferred to call their country 'Muang Thai' rather than 'Sayam' or 'Siam'.

MONEY, WEIGHTS AND MEASURES.

On April 1st, 1913, the Siamese Treasury Savings Bank was opened with 529 depositors. By March 31st, 1939 the number was 126,594 with a total deposit of 1,361,028.

Under the Currency Act of April 1928, the unit of currency is the *baht*, divided into one hundred *satang*. The *baht* is equivalent to 0.066597 grammes of fine gold, corresponding to a rate of 11 *bahts* for 1 sterling. It is more generally referred to in English as the *tical*. Siam departed from the gold standard on May 11, 1932 and the circulation medium is almost entirely paper. Other silver coins are 50 *satang* and 25 *satang* pieces. The 10 and 5 *satang* pieces are nickel, and the 1 *satang*-piece, bronze. Notes and *baht* coins are legal tender without limit as to amount; 50 c. 25 *satang* pieces legal tender up to 5 *baht*, and nickel and bronze coins legal tender up to 1 *baht*. Half *satang* pieces were introduced in 1937.

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The Government in 1902 began to issue currency notes (5, 10, 20, 100 and 1,000 *bahts*, and since October 1918, 1 *baht* notes). On March 31st, 1939, the net circulation (viz. total issue less notes held in Government treasuries) of notes was *baht* 132,256,035, against these there was a reserve of *baht* 170,456,036, composed as follows (in *baht*) :—Sterling securities, 63,076,749; cash at call and seven days, 64,007,233; silver *baht* coin (bullion value) 43,372,964.

The metric system was made compulsory by a law promulgated on December 17, 1923. The actual weights and measures prescribed by law are :—

Units of weight :—1 Standard Picul = 60 Kilograms; 1 Standard Catty (1/100 Picul) = 600 grammes; 1 Standard Carat = 20 Centigrammes.

Units of length :—1 Sen = 40 Metres; 1 Wah (1/20 Sen) = 2 Metres; 1 Sawk ($\frac{1}{2}$ Wah) = 0.50 Metre; 1 Keup ($\frac{1}{4}$ Sawk) = 0.25 Metre. *Units of Square Measure* :—1 Rai (1 Square Sen) = 1,600 Sq. Metres; 1 Ngan ($\frac{1}{4}$ Rai) = 400 Sq. Metres; 1 Sq. Wah (1/100 Ngan) = 4 Sq. Metres. *Units of capacity* :—1 Standard Kwien = 2,000 litres; 1 Standard Ban ($\frac{1}{2}$ Kwien) = 1,000 litres; 1 Standard Sat (1/50 Ban) = 20 litres; 1 Standard Tanan (1/20 Sat) = 1 litre.

STRAITS SETTLEMENTS.

MONEY, WEIGHTS AND MEASURES.

There are twenty-eight banks (including a Post Office Savings Bank) in the Colony.

The value of Government currency notes in circulation on December 31, 1939, was 126,215,108 dollars.

The Standard Measures recognised by the laws of the Colony are as follows :—(a) Standard of length, the imperial yard; (b) Standard of weight, the imperial pound; (c) Standard of capacity, the imperial gallon.

Among the Asiatic commercial and trading classes, Chinese Steel-yards (called 'liteng' and 'daching') of various sizes are generally employed for weighing purposes.

The undermentioned are the principal local measures of weight and capacity used, with their relation to English Standards :—

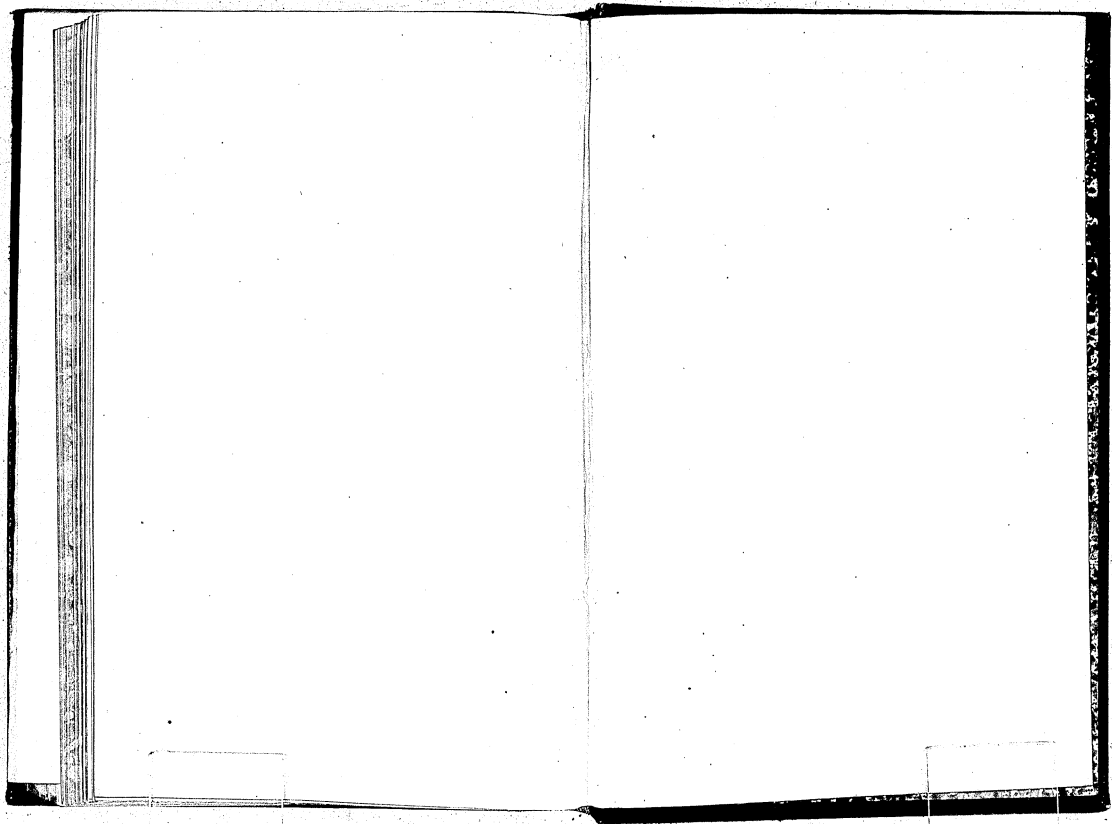
The <i>chupak</i>	...	...	= 1 quart.
" <i>gantang</i>	...	...	= 1 gallon.

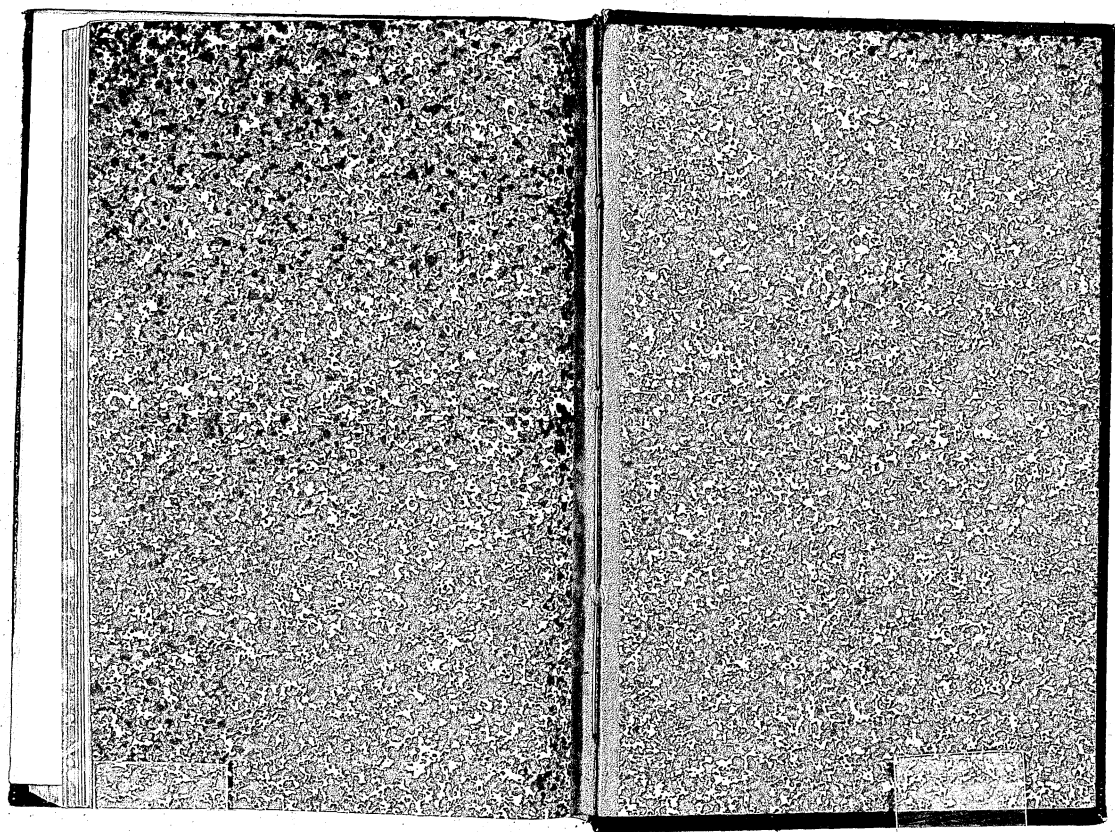
(160a)

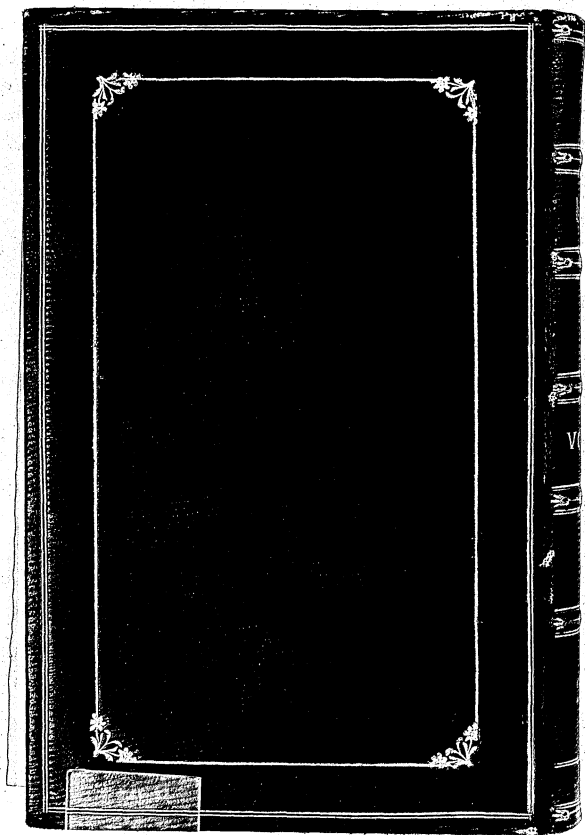
<i>The tahl</i>	...	...	= 1½ ozs.
„ <i>kati</i> (16 tahils)	...	...	= 1½ lbs.
„ <i>picul</i> (100 katis)	...	...	= 133½ lbs.
„ <i>koyan</i> (40 piculs)	...	...	= 5,333½ lbs.

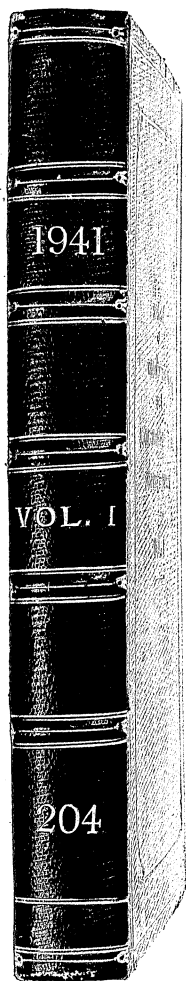
The more common local measures of length in use are :—

2 <i>jengkals</i>	...	...	= 1 hasta.
2 <i>hastas</i>	...	...	= 1 ela.
2 <i>elas</i>	...	...	= 1 depa (1 fathom or 6 feet).
4 <i>square depas</i>	= 1 square jamba (144 square feet).
400 <i>square jambas</i>	= 1 square orlong (1½ acres).









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