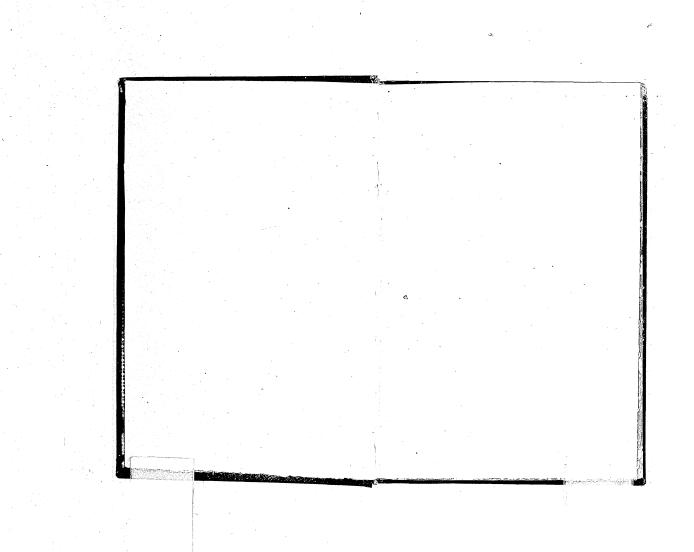


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PROCEEDINGS

OF THE

ANNUAL GENERAL MEETING

OF THE

BENGAL CHAMBER OF COMMERCE

HELD ON 26th FEBRUARY 1943.

 $\begin{array}{c} \text{CALCUTTA:} \\ \text{Printed at the criterion printing works,} \\ \text{8, Jacrbon Lane,} \end{array}$

1943.

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 26th Tebruary 1943, at 3 colock r.m. The Hon, Mr. R. R. Haddow, President of the Chamber, occupied the chair.

The following were present: -

MR.	I. A. Clark		Messrs.	Anderson, Wright & Co.
,,	W. A. M. Walker, D. I. Duff	C.B.E., M.L.A.	,,	Barry & Co.
,,	H. G. G. Маскач		"	Begg Dunlop & Co., Ld.
	F. Rooney H. Johnson		} "	Bengal Telephone Co., Ld.
Mr.	GEORGE MORTON, O.I A. P. BENTHALL A. S. Officer	M.C.	,,	Bird & Co. and Messrs. F. W. Heilgers & Co.
,,	iD. J. McIntosh		The Br.	itish Insulated Cables, Ld.
,,	H. Ropen		The Bu	rma Oil Co. (India Trading), Ld.
,,	G. D. Forrester			ırmah-Shell Oil Storage & stributing Co. of India, Ld.
,,	T. Godley	***	Calcutt	a Tramways Co., Ld.
,,	R. Macfarlane A. C. Watrins		The Ch	artered Bank of India, Australia & China.
"	H. Woon		The Ch	loride Electrical Storage Co. (India), Ld.

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(2)
MR, M. S. CHUNDER
                         ... Messrs. S. C. Chunder & Co.
,, H. F. STACKARD
                            The Commercial Union Assurance
                                                   Co., Ld.
,, G. M. GARRIE
                         ... Messrs. Thomas Duff & Co., Ld.
   W. M. WHYTE
   J. S. GRAHAM
                                    Duncan Brothers & Co.,
   T. B. Nimmo
,, F. F. M. FERGUSON
                             The Dunlop Rubber Co. (India),
SIR ROBERT MARRIOTT
                             East Indian Railway.
MR. L. SQUIRE
                             Messrs. A. W. Figgis & Co.
,, F. C. GUTHRIE
 ,, R. L. MANNERS
                         ...
                                    James Finlau & Co., Ld.
,, J. Jones
 ,, T. S. GLADSTONE
                                    Gillanders Arbuthnot
                                                     & Co.
 ,, H. A. LUKE
                                     W. Haworth & Co.
 ,, Neil Brodie
                                     Gladstone Wyllie & Co.
                                     and Lyall Marshall & Co.
SIR HARRY BURN
                             Imperial Chemical Industries
                                                (India), Ld.
MR. E. R. PARK
                             India Rubber Gutta Percha &
                                   Telegraph Works Co., Ld.
    R. M. Morrison
                              Messrs. Innes Watson & Co.
     J. B. HARPER
     S. J. NAWE
                                     Ivan Jones, Ld.
     J. H. Burder
                                     Jardine Skinner & Co.
     W. W. HINTON
  ,, J. W. ROUSTON
                                     Jessop & Co., Ld.
  ,, G. J. GARDNER
                                      Kettlewell, Bullen & Co.,
  ,, E. H. GROVE
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(3)
MR. R. B. STEWART
                         ... Messrs. Landale & Clark, Ld.
.. D. W. LONGAIR
 ,, J. L. RUTHVEN
                                 ,, Landale & Morgan.
 ,, A. H. C. ROSTRON
                             The Latex Treatments, Ld.
 .. H. L. JACKSON
                             London & Lancashire Insurance
                                                   Co., Ld.
 ,, R. SPENCE
                         ... Liverpool & London & Globe
                                              Insc. Co., Ld.
 .. J. ORB.
                             Messrs. Lovelock & Lewes.
 ,. N. R. LUKE
                                    James Luke & Sons.
 ,, A. B. MALLETT
                                     Mackinnon, Mackenzie &
 ,, A. K. G. Hogg
 ,, W. L. GORDON
                                     Macneill & Co.
 ., H. SHEDDEN
 ., C. S. TAYLOR
                                   A. M. Mair & Co.
 ,, A. H. SYME
 ,, JAS. STEWART
                                     McGregor & Balfour, Ld.
 ,, R. B. LAGDEN, O.B.E.,
                                     McLcod & Co., Ld.
 ,, J. C. NIVEN
                                     D. L. Millar & Co., Ld.
 ., B. M. BOMFORD
 ., H. N. Betts
                                    Morgan, Walker & Co.
 ., R. C. Cooper
 .. D. D. STORRAR
                              The National Bank of India, Ld.
                              Oriental Gas Co., Ld.
 ., W. J. SAVAGE
                             Mcssrs, Pigott Chapman & Co
 ,, R. HAYWOOD
                                 ,, Planters' Stores &
 .. L. H. SHARPE
                                                Agency, Ld.
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,, W. J. YOUNIE

Price, Waterhouse, Peat

In.	G. Ептнуморило	•••	Messrs.	Ralli Brothers, Ld.
٠,	D. P. GOENKA	•••	,,	Ramdutt Ramkissendass.
,,	A. Rayner Holt		The Ro	yal Exchange Assurance Corporation.
,,	Geo. Benson	•••	Messrs.	David Sassoon & Co., Ld.
,, '	H. D. TOWNEND C. R. HATFIELD	}	,,	Shaw, Wallace & Co.
,,	J. W. R. STEVEN, M.D.	١.	,,	R. Sim & Co., Ld.
٠,	G. L. S. NORMAN		Standar	d Life Assurance Co.
,,	C. K. NICHOLL			Octavius Steel & Co., Ld.
**	H. E. Wouters	•••	,,	W. T. Targett & Co. (Capital).
,,	Jas. Smith		,,	J. Thomas & Co.
"	K. W. Mealing H. D. Cumberbatch	}	. ,,	Andrew Yule & Co., Ld.
	В	y int	itation.	
		.s.	Secretar	y, Government of Bengal, Finance Department.
	GUTHRIE RUSSELL, R.C.	.E.	Director I	General, Munitions Production, Department of Supply.
Mr	. Ladii Pershad	•••	Director	, Commercial Intelligence.
"	A. J. Elkins		Controll	er of Supplies (Bengal Circle).
,,	M. K. KIRPALANI, I.C.S		Jt. Sccr Be	etary, Government of agal, Commerce & Labour Department.
SII	THOMAS AINSCOUGH, C.I	3.E.	Н. М.	Senior Trade
M	a. A. Schopield		Н. М.	Commissioner. Trade Commissioner,
,,	C. E. S. FAIRWEATHER M.A., c.	, I.B.	Commis	Calcutta. sioner of Police.

MR. K. S. PATTON ... } American Consulate, Calcutta. , CLAITON LANE ... } American Consulate, Calcutta. , G. MORGAN, C.LE., M.L.A. , R. L. NOPANY ... Vice-President, Indian Chamber of Commerce. , BABULALI. SHROFF ... Chairman, Marusari Association. The notice convening the meeting having been taken as read, the PRESIDENY said: —

Gentlemen,—Befitting the times and following the example of my predecessor a year ago, I propose to confine my remarks to a few of the outstanding questions of the day and to detain you no longer than is necessary for the transaction of the further business to be dealt with at this meeting. I know you are all lard-pressed—a consideration which applies equally to the guests who have favoured us with their attendance. To them I extend a most cordial welcome and our thanks for the interest they are showing in our affairs and the encouragement their presence here gives us in our work.

The report for 1942, which I now present to you, has probably been in your hands long enough for you to read it with the customary care but I can assure you that it conforms to the usual "blue book" pattern in so far as it confines itself to a recital of the business which has come before the Chamber. It may, I think, claim to give a detailed and satisfactory account—on which I need not elaborate—of the work carried out and the progress achieved during the year.

The accounts, published and circulated separately, call for some comment. You will notice from them that the Licensed Measurers Department—which has again passed through a difficult year—has emerged with a small surplus of Rs, 17,700 with the help of the 30% surcharge imposed in July 1941. The financial position of the Secretarial Department is less satisfactory and has been the subject of investigation by the Chamber Committee since the close of 1942. The deficit for that year, amounting to Rs, 87,200, follows on a smaller deficit of Rs. 39,000 for 1941; and our estimates of income and expenditure for 1943 reveal that, after

providing for all justifiable economies, we shall be faced with a further deficit of slightly under Rs. 1 lakh unless steps are taken to prevent such a situation arising. As you know, the large bulk of our income comes from (a) the secretarial fees, which include rent etc., paid by the various Associations and other organisations connected with the Chamber and (b) Chamber memberhip subscriptions. Your Committee have recently decided that they must ask members of the Chamber, and the Associations in question, to accept a 331% increase respectively in their rate of membership subscription, which at present stands at the very moderate figure of Rs. 300/- per annum, and in the secretarial fees which are charged to them. The increased expenses, and in some cases the reduced income, responsible for the deficits I have mentioned, are entirely attributable to the increased costs which we are all experiencing as a result of the war. It is unnecessary for me to point out that there is of course no object in the Chamber endeavouring to "make money": all we are concerned to do is to ensure sufficient income to cover our expenditure, which I can assure you is kept at a minimum, and to see that the incidence of the cost is fairly distributed among those who benefit from the Chamber organisation. A Special General Meeting of members will be necessary, and will shortly be arranged, to effect the necessary amendment in the Articles of Association of the Chamber.

Gentlemen, much has happened since our last annual meeting—so much in fact that I only intend, as I have already indicated, to deal with one or two of the more important of our problems. Much as they would wish it otherwise, the interests which this Chamber represents cannot avoid the impact of the unfortunate political situation which exists in this country today. Few of us realise that it is less than twelve months since the abortive visit to India of Sir Stafford Cripps. The course of events which followed it called forth from the Chamber, on the 11th September 1942, a statement on behalf of the European commercial and industrial interests which the Chamber represents. That statement contained the following declaration:—

Those interests—which have throughout favoured the carliest attainment by India of full Dominion Status, consistent with the maintenance of stable government, and have placed no impediment in the way of its achievement—associate

themselves with the statement of policy made yealorday on behalf of His Majestry Government and align themselves in the fullest support of His Excellency the Viceroy and his Executive Council in whatever steps may be necessary to restore transpillity in India and to counter any movement which hampers the defence of the country or encourages fifth column activity.

Gentlemen, I think I can with confidence say that this statement, made in different circumstances five months ago, expresses exactly our attitude today. It does so alike towards the crisis we are at present passing through-a crisis which we greatly deplore but in which we have no hesitation in according our wholehearted support to the policy of His Excellency the Viceroy and his now reduced Executive Council (applause); and towards the wider issue, which current events should not obscure, of India's political and constitutional future. In this latter connection, let me repeat that at the time we decided not to oppose any settlement which the Cripps' proposals involve: we had hoped that it might result in achieving unity amongst all parties with a consequent improvement in India's war effort, still a paramount consideration in view of the Japanese occupation of Burma. Again I say we have no quarrel with the intention underlying the scheme-the attainment by India of full Dominion Status. But we equally make no secret of our intention to do all in our power to see that the interests we represent receive adequate recognition for the part they have played and are still playing in the development of the country. By that I do not mean that we should be conceded any special treatment. All we ask for is that we be enabled to conduct our trade and commerce as hitherto on equal terms; that there should be no discrimination against us; and that expropriation should be expunged from the thoughts of India's legislators of the future. This may sound like a repetition of my remarks when addressing you two months ago but I make no apology for this re-iteration as the matter is of such vital importance to all of us, and particularly to the younger element who are either risking their lives in the cause of freedom or are shouldering heavier burdens to enable their colleagues to join up. I shall have occasion to refer to this latter question at a later stage.

Unfortunately the Cripps proposals and the events which have taken place since they were made have accentuated the communal

differences which it was intended these proposals should assuage. One satisfactory feature in the present position is the comparative loyalty of labour and the scheduled casts as a whole, in spite of fifth column activities and unfair pressure.

And this brings me to the second main question on which I propose to comment today, namely the labour situation as it is affected, firstly by the existing machinery for the settlement of industrial disputes and, secondly, by the recent enemy activities. It is true that there have been demands for increased wages, dearness allowances and other benefits-some of them exorbitant and others justified by the definite upward movement of food and other prices. Every employer who has the interests of his labour at heart must welcome having a truly representative organisation of his labour with which to negotiate. Unfortunately the present need for well-organised, fully representative and efficiently run trade unions has arisen at a time when very few exist. Arbitration Tribunals have come into prominence for the settlement of trade disputes under the Defence of India Rules. Their decisions have been marked by a regrettable lack of uniformity of view-point, which uniformity I am personally convinced can only be attained by an arbitrator commanding the respect and confidence of both parties and holding a full-time appointment.

So far as we in Calcutta are concerned, possibly the worst feature of the trade disputes which arose during the year was the ministerial interference in one particular instance which resulted in undermining the authority of the police. If that authority, responsible for the maintenance of law and order, is weakened then chaotic conditions may quite readily be the outcome. This city is indeed fortunate in having as its Commissioner of Police one whose integrity, impartiality and devotion to duty are beyond challenge. (Appleause). He has also the backing of a devoted and loyal staff which is of the utmost value, particularly at the present time.

Gentlemen, as you know so well, a large part of our energies during the past year has been applied towards the introduction of measures to support, protect and sustain the morale of our labour I have already referred to their loyalty. Possibly some of you may feel-that my praise should be tempered by consideration of the action of some of the workers during the recent uir mids on the Calcutta area. On the whole, however, the workers stood by their posts remarkably well. Particularly was this the case in the jute mills and engineering works. Where the spirit of fear found its most fruitful ground was in the dock area where there were many desertions—less marked, however, amongst the stevedore labour. This has not been allowed to go unnoticed by your representatives on the Port Commissioners, and I am pleased to be able to give you the assurance that the Chairman of the Port Commissioners is dealing with the situation and has it well in hand. There has been an improvement, but there is still room for better work on shore.

The raids on Calcutta, so far, have been of a very trivial nature and if future raids are on the same minor scale we need have little fear regarding labour-morale. In fact, many of those who deserted their posts have, as you are aware, returned to Calcutta, determined not to suffer the privations which they had to endure on their way to their villages, and during their stay there. If, however, future raids are more severe, as is far from being outside the bounds of possibility, it is difficult to forceast what may be the effect on labour, and it is, therefore, essential that no efforts should be relaxed to bring about a sense of greater discipline with, it is hoped, an increase in the power to resist the persuas ve factics of the fifth columnist elements.

We have all along maintained that the key factor in the retention of labour at their posts is the assurance of adequate supplies of foodstuffs at reasonable prices. This question of food-supplies has been the cause of the greatest concern to us all and has led to much criticism of the governmental approach to it. The general feeling was that the problem had been tinkered with, that until resembly it had not been tackled in a sufficiently downright manner, that insufficient direction had been given by the Central Government to individual provinces and that the latter had not sufficiently checked the selfish tendencies of the "surplus" districts under their priradiction. We hope, and we have reason to believe, that that phase has passed. The problem has not been a simple one and I trust I am not mistaken in the impression I formed after the recent meeting of the Food Advisory Council that the Central Government are now determined to do all in their power to encourage the sowing of larger areas with food crops, and to ensure the equitable distribution of these crops. If they succeed in this objective there need be no material shoringe and prices should gradually decline. In recent months, so far as Bengal is concerned, one of the main difficulties has been in obtaining supplies of wheat and it is satisfactory to be able to record that as a result of pressure from this Chamber, it was decided to make large purchases of wheat from Australia for the civilian population. The army is already receiving all its wheat requirements from overseas.

The Chamber itself, though the functioning of its foodstuffs scheme has come in for considerable criticism from individual participants, has done much to bring about this more realistic handling of the foodstuffs problem by both the Central Government and the Government of Bengal. With the introduction of a more definite policy on the part of the new Food Department of the Government of India, the provincial Directorate of Civil Supplies has now settled down to what gives promise of developing into a comprehensive plan for the control of supply and distribution. We have made plain our own conception of the role which, in the present circumstances, employers must continue to discharge within that plan. Briefly, our attitude is that, having at Government's urgent request and with considerable misgiving and reluctance assumed responsibility for the supply of essential items of foodstuffs to their industrial workers, employers cannot now and so long as the present emergency continues, give up that function. The labour, who have been badly let down and badly exploited by those from whom they previously drew their supplies, have been educated to look to their employers for them; and moreover, to look to their employers for supplies in adequate quantities and at reasonable rates. So far as rates are concerned, that these will in all circumstances be reasonable is assured by the deliberate adoption by employers of the policy of selling at below-cost to themselves-in most cases at the Government of Bengal controlled rates of last September. Without

entering into the economics of inflation and cost of living allowances, I would point out that this in itself is a compelling reason why the provision of supplies for industrial labour through employers must continue under present conditions. The extent of the supplies to be made available through these channels has given rise to much discussion with Government. As you know, it has also given rise to many criticisms of the Chamber foodstuffs scheme which is now wholly dependent on Government allotments so far as the main commodities-rice, sugar and atta-are concerned. In my view, the main question of urgency now is the settlement of a definite policy by Government, in consultation with employers' organisations, in the matter of what constitutes a fair ration to the industrial worker and his dependants. This question-which is only part of a much wider issue-is at present under active consideration. I will only say that, in view of the commitments employers have been forced to assume towards their workers, we could not willingly accept a distribution plan which ignores the needs of the workers' dependants-who also have been let down and exploited by the trade-or which fails to make available to the workers and their dependants a regular and continuous ration adequate to their needs. It goes without saying that no employer who is subsidising the food requirements of his labour force is going to make excessive supplies available. Though I know you have been patient, I would ask you in judging the Chamber scheme to take into account the complexity of these and the other problems which we are now endeavouring to solve. I wish also to take this opportunity of expressing my thanks and yours to Mr. Burder, your Vice-President and President-Elect, for the vast amount of time and trouble he has devoted to this question. On him the burden of the Chamber foodstuffs scheme has largely fallen. (Applause).

There is one further matter, to which I have already alluded and on which I think you will be interested to have some particulars, namely the contribution of the European community to National Service. I wonder how many of us realise the extent of the sacrifice that has resulted from the self-imposed conscription of Europeans in India for which we succeeded in obtaining statutory recognition. It will interest you to know that in the Presidency and Assam District no less than 54/6% of the by no means large number of European British subjects amenable to the Act have been taken into National Service. The remaining 45/4% include a percentage graded medically unfit and also the steadily increasing numbers who, by reason of advancing age, become no longer subject to the statutory obligation of National Service. We can certainly take it that the others not recruited are regarded by the National Service Advisory Committee as essential to the carrying on of businesses directly contributing to the war effort. They also are shouldering an increasing burden which becomes more difficult as time goes on. A feature of importance which also has received insufficient publicity has been the very ready manner in which the Anglo-Indian community has contributed its share; and this, incidentally, results in many cases in still further weakening the staffs of commercial firms.

Gentlemen, I have purposely refrained from any direct allusion to the present war situation as there is nothing I can add to the information supplied by the press and the wireless. I would, however, like to stress that our first consideration must be to assist in every possible way to bring about an early and conclusive victory for the Allied Nations. Calcutta has rightly attained a high and enviable position for its hospitality to the various members of the Forces, both Indian and British, who have been stationed in our midst; and we have also reason to be proud of our contribution towards the alleviation of suffering and to the betterment of the conditions of British and Indian prisoners of war. Much more will still have to be done in the future, and it behoves all of us to exert every ounce of strength in our war effort, and to place at all times the interests of India and the other Allied Nations before self.

(Loud applause).

The PRESIDENT:—Will any member who wishes to comment on the report or accounts, or to express views on subjects of interest to the mercantile community, kindly do so now?

There being no response to this invitation, the President then moved and Mr. H. D. Towners seconded the following resolution which was carried unanimously:—

That the Report be accepted and the Accounts passed.

The President :- I move :-

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

CHAMBER MEMBERS.

Allen Berry & Co., Ld. Central Agency Ld. H. J. Foster & Co., Ld. Innes Watson & Co. John Paterson & Co. (India), Ld. Latex Treatments Ld. Sandersons & Morgans. The Burmah Oil Co. (India Trading), Ld. The Caledonian Insurance Co. The Qas Accumulator Co. (India), Ld. The Indian Metals & Alloys Co., Ld. The Northern Assurance Co., The General Manager, Oudh & Tirhut Railway. Walford Transport Ld. Wiggins, Teape & Alex Pirle (Export), Ld. W. F. Ducat & Co.

ASSOCIATE MEMBERS.

C. E. Sassoon. The SKF Ball Bearing Co , Ltd.

Mr. H. G. G. MACKAY seconded this resolution which was carried unanimously.

The President:—In formally reporting to you the results of the election of the Chamber Committee for 1949, I would like to express our thanks to Mr. W. J. Younie and Mr. J. Orr for their services as scrutineers of the voting papers. The results of the voting were:—

President.

Mr. J. H. Burder.

Vice-President. Mr. K. W. Moaling.

Hembers.

Sir. Harry Burn. Mr. T. S. Gladstone. Mr. F. O. Guthrio. The Hon'Ble Mr. R. R. Haddow. Mr. R. B. Lagdon, O.B.E., M.O. Mr. R. Macfarlane.

Sir Quorge Morton, O B. E., M.O.

The Vier-President:—Gentlemen, before moving the next resolution which stands in my name, I wish to take this opportunity of saying how deeply conscious I am of the honour that has come to me in my election as your President for the ensuing year. I am equally conscious of the great responsibility attaching to the office and I can assure you that, with the support and experience of the strong Committee you have elected to assist me, I shall do all in my power to further the interests of the Chamber and all that it stands for.

I beg to propose:

That Mossrs. Lovelock & Lewes be and are hereby reappointed Auditors to the Chambor at the same romuneration as before.

Mr. F. F. M. Ferguson seconded this resolution which was carried unanimously.

Mr. W. L. Gordon:—Mr. President and Gentlemen,—It gives me great pleasure to propose a cordial vote of thanks to the gentlemen of the retiring Committee.

At the best of times, this vote of thanks to the outgoing Chamber Committee is no mere formality. In these troubled and sometimes critical days however, it assumes a somewhat deeper significance than usual. The past year has been in many respects an unprecedented one in the history of the Chamber, with more and more to do and fewer to help with it, and the fact that these gentlemen have been willing to sacrifice so much of their already fully occupied time and add to their already heavy burden of work, lays us under a particularly deep debt of gratitude to them. [They have tackled the many problems confronting them with marked success and you will all, I am sure, agree that we members have been fortunate indeed in having our interests entrusted to such capable hands. It is therefore with much pleasure that I move the following resolution:

That a cordial vote of thanks be accorded to the gentlemon forming the outgoing Committee for their successful management of the affairs of the Chamber during the past year. Mr. G. D. Formester seconded the resolution which was carried with acclamation.

M.R. C. K. Nictolli.:—Gentlemen,—When it was first suggested to me that I should propose the vote of thanks to our retiring President I was not at all anxious to accept the invitation for I felt—and still do—that the duty could be much more ably performed by some other person; but the individual who approached me had a most persuasive way with him—in fact he flatly refused to take no for his answer—therefore I now find myself on my feet in an endeavour to convey to Mr. Haddow our appreciation of the excellence of his work on our behalf during the past year.

Mr. Haddow's long apprenticeship and experience in Chamber of Commerce matters, firstly in Bombay and subsequently in Calcutta, made him a fitting choice a year ago for what has recently been described as the highest honour Clive Street can confer. His term of office, coming at a critical time in the affairs of men, has been a particularly strenuous one and I am sure, gentlemen, you will agree with me that he has worthily carried out the task with which we entrusted him last vear.

In addition to his onerous duties as President of the Bengal Chamber of Commerce he has guided the affairs of the Associated Chambers of Commerce with equal navigational skill. He has also represented us on the Council of State—and although he now retires from the Presidentship I am glad to think that we are again to have his able advice as a member of the Committee during the year that lies ahead.

It has been a hard year and he deserves our thanks in no unstinted measure.

Accordingly, on behalf of the members, I beg to move a very hearty vote of thanks to Mr. Haddow and I would like to assure him—if any such assurance is necessary—how grateful we are for all his hard work in the interests of all of us. (Lond applause).

The President:—Mr. Nicholl and gentlemen,—I thank you, Sir, for the very kind words you have said about me and you,

gentlemen, for the generous manner in which you have endorsed them. I have always recognised Mr. Nicholl to be an authority on tea but T did not know until now that he was so adept at laying on the "butter"! If I have given satisfaction, gentlemen, I am very pleased indeed; but I am not being in any way modest, merely truthful, when I say that what has been achieved is attributable to the unswerving support and friendly guidance I have received from Mr. Burder, as Vice-President, and from the other members of the retiring Committee. They in turn, I know, would like me—and I have much pleasure in doing so—to express appreciation of the very ready, manner in which members of the various Sub-Committees and the representatives of the Chamber on various public bodies have at all times rendered us advice and help. (Applause).

The PRESIDENT also paid a tribute to the Secretary and staff of the Chamber for their work under circumstances of increasing difficulty during the year.

There being no further business, the proceedings then terminated.

D. C. FAIRBAIRN, Secretary. R. R. Haddow, President. (REPORT)

(OF) 3

THE COMMITTEE

OF THE

BENGAL CHAMBER OF COMMERCE

FOR THE YEAR 1942.

CALCUTTA:
PRINTED AT THE CRITERION PRINTING WORKS,
8, JACKSON LANE,

1943.

C P W -1150 - 13 3-43-300

NOTE

In the past it has been customary for the Chamber to issue a Preliminary Report in this form for adoption at the Annual General Meeting in accordance with the provisions of the Chamber's Articles of Association; and subsequently to republish and circulate the report as a bound volume (Vol. I) inclusive of the following additional papers and appendices :-

(1) Proceedings of the Annual General Meeting of the Chamber.

(2) Bengal Chamber of Commerce

(a) Rules and Regulations of the Provident Fund.
(b) Committees and Sub-Committees of the Chamber and of recognised

(3) Comparative statement of prices of silver: Rates of Exchange: Remittance to Home Treasury and gold held in European Banks. (4) Tribunal of Arbitration

(a) Rules,
(b) Scales of Fees and Rules for Surveys, etc.

(5) List of Piecegoods Arbitrators.

(6) List of Arbitrators for general trade questions, jute, jute cuttings and manufactured goods.

(7) List of Arbitrators of miscellaneous goods, 1942-43. (8) Index to Chamber Rulings,

(9) Chamber Rulings Nos. 1 to 15.

(10) Chamber forms of boat note.

(11) Conversion of sterling freight into Indian Currency.

(12) Conference Bill of Lading.

(13) Schedule of Commission Charges. (14) Tonnage Schedule and Measurement Rules for the Port of Calcutta.

(15) Notes on the above schedule. (16) Tonnage Schedule for the Port of Rangoon.

(17) Money, Weights and Measures of Ceylon, China, India, etc.

The Chamber has already discontinued publication of Volumes II and III of its annual report and, as a further economy in paper, it has now been decided by the Chamber Committee that this edition will constitute the sole report to be issued for 1942. There will therefore be no re-publication of the volume as formerly. As regards the additional papers and appendices enumerated

(a) Items 8, 9, 11 and 13, which are useful for reference, are included in this issue of the report.

(b) Item I will be issued in separate pamphlet form.

(c) Item 1 with we bessed in apparate painpines form.
(c) Items 9(a) and (b), 4, 5, 6 and 7 will be made available to any member requiring copies, in separate pamphlet form. (d). The information contained in item 3 will be supplied to any interested member on application.

(c) Homes 10, 12, 14, 15, 16 and 17, which remain unchanged, are to be found in volume I of the Chamber Report for 1941.

D. C. FAIRBAIRN Secretary.

REPORT

THE COMMITTEE

OF THE

BENGAL CHAMBER OF COMMERCE

FOR THE YEAR 1942.

CALCUTTA: PRINTED AT THE CRITERION PRINTING WORKS, 8, JACKSON LANE,

1943.

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BENGAL CHAMBER OF COMMERCE

REPORT OF THE COMMITTEE FOR THE YEAR 1942.

The Committee of the Bengal Chamber of Commerce have now the honour to submit their report for the year 1942 to the members of the Chamber.

The following gentlemen were elected to the Committee at February 1942, President: The Horr blic Mr. R. R. Haddw. (Messrs, Mackinnon, Mackenzie & Co.), Fiest-Piest Hardy Burder, Messrs, Jardino Standard, L. H. Hardy Burner, Christonal Bank of India, Lal.); Sir Guy Cooper, M. C., D. C. M. (Surmal-Shello Oil Storage & Distributing Co. of India, Lal.); Mr. R. B. Lagden, on.B., M. C., Wessrs, McLeod & Co., Lal.); Mr. R. E. Marriott (now Sir Robert Marriott), (Bast Indian Railway); Mr. K. W. Mealing, (Messrs, Andrew Yule & Co., Lal.); Sir George Morton, o.m.E., M. C., (Messrs, Bird & Co.).

The following changes took place in the personnel of the Committee during the year:—On the resignation in May of Sidny Cooper—due to the transfer of his office to Bornbay—Mr. T. S. Gladstone, (Messrs. Gillanders, Arbuthnot & Co.) was elected to fill the vacancy. Mr. Chistolm, on his proceeding to join the management of the National Bank of India in London, was succeeded in July by Mr. R. Maefarlane of the Chartered Bank of India, Australia & China.

The Hon, Mr. R. R. Haddow, the President, (Messrs, Mackin-The Council of State.

non, Mackenzie & Co.) continued to represent the Chamber on the Council of State during the year.

The representatives of the Chamber on the Bengal Legislative Assembly are Seembly as :—Mr. D. Gladding, C.J.E., (Calcutta Electric Supply Corporation Ld.); Mr. R. Haywood, Chemical Industries (India), Ld.); Mr. M. D. Hendry, (Imperial Renenil & Co.); Mr. J. R. Walker, F.T.I., (Messrs. McLood & Co., Ld.); Mr. W. C. Wordsworth, (The Statesman Ld.).

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. Jacline Skinner & Co.).

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

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 Catcotta Fort Commission are: Mr. Neil Brodie, Messrs. Gladstone, Wyllie & Co.); Mr. T. S. Gladstone, (Messrs. Gillanders, Arbutlmot & Co.); Mr. Br. R. R. Haddow, (Messrs. Mackinnon, Mackenzie & Co.); Mr. G. C. H. Kent, (Messrs. Kilburn & Co.); Mr. J. Mealing, (Messrs. Andrew Yule & Co., Ld.); Mr. K. W. Mealing, (Messrs. Andrew Yule & Co., Ld.).

Apart from the changes that were to take place during the year and which were recorded in last years report, the only other change was in the election of Mr. J. Morshead in succession to Mr. G. V. Lloyd of the same firm on the expiry of the latter's term of office.

The representatives on the European Group in the Corporation
Calcuta Municipal Carporation.

R. Humphrey, (India General Navigation & Rly. Co., Ld.); Mr.
Mr. J. H. Methold, (Messrs. Thomas & Co.); Mr. H. N.
Nicholls, (Messrs. Smith Stanistreet & Co., Ld.), Ld.);

At the time of writing this report a vacancy owing to the death of Mr. E. S. W. Haward which occurred recently remains to be filled. Apart from this vacant seat the only change which place during the year in the representation of the Chumber in the Group was in July when on the resignation of Mr. S. A., "Hongkong & Shanghai Banking Corporation); Mr. H. N. Nicholis was elected to fill the vacancy.

Periodical reports on civic affairs have been prepared and issued to those interested by the European Group in the Corporation during the year.

On the resignation of Mr. F. Rooney, (The Bengal Telephone
The Calcutta Improvement
Tront.
elected to fill the vacancy.

The representatives of the Chamber on this Commission are:

Bengal Isiler Commission.

Mr. V. Gow, (Messrs, Burn & Co.,

Ld.); Mr. W. H. W. Urquhart, A.M.LMEGLE., (Messrs. Andrew
Yule & Co., Ld.). Mr. Grant succeeded Mr. R. A. Cole of the
Union North Jute Mills, who resigned in April.

Mr. R. J. Oliver, (Messrs. Martin & Co.) and Mr. J. M. Grant,

Bengal Smoke Nuisances
Commission. (Clive Jute Mills represent the Chamber on this Commission.

Mr. A. B. Mallett, (Messrs. Mackinnon, Mackenzie & Co.) is Indian Coal Grading Board. the representative of the Chamber on this Board.

On the resignation of Mr. W. H. W. Urqubart, AMLJECHLE,

(Messrs. Andrew Yule & Co., Ltd.) in

July—due to his release for full time

Committee.

Murray, (Messrs. Jardine, Skinner &

Murray, (Messrs. Jardine, Skinner &

Co.) was nominated to serve as the Chamber's representative on the Consultative Committee of the Calcutta Electric Supply Corporation.

Mr. J. W. Church, (Calcutta Electric Supply Corporation Ld.).

Indian Eletricky Rules 1922:
Licensing Board.

Licensing Board.

Chamber on the Licensing Board for the Province of Bengal for a further term of three years from the Lst April 1942.

Mr. F. F. M. Ferguson, (Dunlop Rubber Co. (India), Ld.)

Rengal Board of Communications.

Clamber on the Board of Communication, Bengal throughout the year.

On the retirement from Calcutta, of Mr. A. N. Wardley, Calculta Traffic Coursel, Advisory Committee.

Traffic Advisory Committee.

Traffic Advisory Board.

On the re-constitution of the term of the Board of Industries Bengal State Aid to Indus-tries Act, 1931: Board of in February Mr. H. Morton, B.Sc. A.M.I.CHEM.E., (Imperial Chemical Industries (India), Ld.) was elected in

succession to Mr. N. D. Harris of the same firm as the representative of the Chamber on the Board. In August owing to the untimely death of Mr. Morten, Mr. C. E. J. Crawford of the same firm was elected to represent the Chamber.

Mr. A. P. Benthall, (Messrs. Bird & Co.) represents the Cham-Bengal Board of Economic Enquiry. ber on this Board.

Mr. J. E. Ordish, (Messrs. George Henderson & Co., Ld.) is the representative of the Chamber on Indian Central Jute Committee. this Committee.

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

On the reconstitution of the Managing Committee of the Bengal Textile Institute, Serampore, the Bengal Textile Institute, following gentlemen were nominated Scrampore. to represent the Chamber on the Managing Committee of the Bengal Textile Institute, Serampore :-

(1) Mr. W. Morrison, (Angus Jute Mill).

(2) Mr. A. A. Lyell, (Messrs. Shaw, Wallace & Co.).

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

The representatives of the Chamber on the Auxiliary Force The Auxiliary Force Act, 1920 : Advisory Committee. Advisory Committee are :-Sir Bernard Pratt (Imperial Chemical Industries (India), Ltd.) and Mr. K. W. Mealing, (Messrs, Andrew Yule & Co., Ltd.). Mr. Mealing succeeded Mr. N. W. Chisholm, (National Bank of India, Ld.) in September.

The President, The Hon'ble Mr. R. R. Haddow, is the repre-Calcutta Examination Commitsentative (ex-officio) of the Chamber tee for Technical Recruits. on this Committee,

(5)

Mr. T. S. Gladstone, (Messrs, Gillanders, Arbuthnot & Co.) and Mr. K. W. Mealing, (Messrs. Bengal & Assam Railway : Local Advisory Committee. Andrew Yule & Co., Ld.) are the representatives of the Chamber on the Local Advisory Committee of the Bengal & Assam Railway.

Mr. G. D. Forrester, (The Burmah-Shell Oil Storage & Distributing Co. of India, Ld.) and Mr. T. East Indian Railway : Local S. Gladstone, (Messrs. Gillanders, Advisory Committee. Arbuthnot & Co.) represent the Chamber on this Advisory Committee.

The representatives of the Chamber on the Commercial Panel of the Railway Rates Advisory Com-Railway Rates Advisory mittee are the following :-- Mr. W. A. Committee. M. Walker, C.B.E., M.L.A. (Messrs, Barry & Co.) representing the jute trade : Mr. H. D. Townend, (Messrs, Shaw, Wallace & Co.) representing the grain, seed and petroleum trade : Sir Henry Richardson, (Messrs, Andrew Yule & Co., I.d.) representing the coal trade: Mr. R. B. Lagden, o.B.E., M.C., (Messrs, McLeod & Co., Ld.) representing the tea trade; and Mr. P. A. Cronopulo, (Messrs, Ralli Bros., Ld.) representing general trade.

The Chamber's representatives on this Board are :- Mr. J. H. Burder, (Messrs, Jardine Skinner & The Indian Tea Market Co.) and Mr. D. D. Storrar, (National Expansion Board. Bank of India, Ld.). Mr. Storrar succeeded Mr. N. W. Chisholm who resigned in July 1942. Mr. N. T. Brain, (Messrs, Brooke Bond India, Ld.) continued to serve on the Board, as the representative of the Associated Chambers of Commerce of India

The representatives of the Chamber on the Indian Lac Cess Committee are :- Mr. W. F. Dines. Indian Lac Cess Committee. (Messrs, Angelo Bros., Ld.) and Mr. D. G. Sevastopulo, (Messrs, Ralli Bros., Ld.).

Mr. J. Findlay, (Messrs, Bird & Co.) has been re-nominated as the representative of the Chamber on Campbell Hospital Visiting the re-constituted Visiting Committee Committee, of the Campbell Hospital

In April last Mr. R. J. R. Davidson, (Messrs, Andrew Yule & Co., Ld.) succeeded Mr. T. Parker. Medical College Hospital . (Imperial Chemical Industries (India) Visiting Committee, Lid.) resigned, as the representative of the Chamber on this Committee,

Mr. A. K. G. Hogg, (Messrs. Mackinnon, Mackenzie & Co.) Maya Hospital; Governing Body and Mr. E. A. Paterson, (Messrs. sentatives of the Chamber on the Governing Body of the Maye Hospital.

Mr. G. J. Cutler, (Tea Districts Labour Association) is the Ranchi Mental Hospital Beard.

Chamber's representative on this Board.

Mr. C. Steuart, (Messus, Jardine, Skinner & Co.) is the Cham-Lady Minto's Indian Nursing ber's representative 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. Hospital Nurses Hospital Nurses Institution.

The Hon'ble Mr. R. R. Haddow, (Messrs, Mackinnon, Indian Red Cross Society, Mackenzie & Co.), the President, is the Managing Body of the Bengal Branch of the Indian Red Cross

The President, the Hon'ble Mr. R. R. Haddow, (Messrs. Lady Cauning Memorial Fund. Mackinnon, Mackenzie & Co.) is also the representative (ex-officio) of the Management of this Fund.

Mr. G. V. Lloyd, (Messis, Turner, Morrison & Co., Ld.) has
the Indian Museum.

Trustees of the Indian

Museum.

Trustees of the Indian

Museum.

Trustees of the Indian

Museum.

Mr. N. MacLeod, (Messrs: Mackinnon, Mackenzie & Co.) is

Bengal Beard of Film Censors,
Williams Keay of the same of firm, who resigned in April.

The President, the Hon'ble Mr. R. R. Haddow, (Messrs. Vistoria Memerial.

Executive Committee of the Victoria Memorial representing the

Mr. W. J. Younie, (Messrs. Price, Waterhouse, Peat & Co.)

The Government Commercial Institute.

The Hoard of Management of the Institute. The other seat is occupied by Mr. J. Blair.

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

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

Mr. W. S. C. Tully, M.B.E., A.C.A., R.A., (Messrs. Gillanders, St. Thomas School.

Arbuthnot & Co.) is the representative of the Chamber on the Board of Governors of St. Thomas' School.

The President of the Chamber, the Hon'ble Mr. R. R. Haddow,
La Martiniere: Board of Governors.

(Messrs. Mackinnon, Mackenzie & Co.) is an ex-officio member of the Board of Governors of this Institution.

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

Mr. J. M. Lall, A.C.A., (Imperial Chemical Industries (India),
Indian Statistical Institute.

Ld.) is the representative of the Chamber on the Council of the Institute.

Mr. T. S. Gladstone, (Messrs. Gillanders, Arbuthnot & Co.)

District Charitable Society.

and Mr. W. McIntyre, (Messrs. Macneill & Co.) are the Chamber's representatives on the Executive Committee of the Society.

Mr. W. McIntyre, (Messrs. Macneill & Co.) also represents the Chamber on the Committee of Management of this Institution.

Mr. G. V. Lloyd, (Messrs. Turner, Morrison & Co., Ld.) conti-European Unemployed Relief nued to represent the Chamber on this Committee.

Ex-Services Association : Central Council. Ex-Services Association.

The President, the Hon'ble Mr. R. R. Haddow, (Messrs. Mackinnon, Mackenzie & Co.) is the representative of the Chamber cxofficio on the Central Council of the

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

Mr. E. Lyne, (Messrs. Hoare, Miller & Co., Ld.) represents The Calcutta Society for the Prevention of Cruelty to Animals, the Chamber on the General Committee of the Calcutta Society for the Prevention of Cruelty to Animals.

Mr. A. B. Mallett, (Messrs. Mackinnon, Mackenzie & Co.) Advisory Pilot Committee, has been re-nominated as the representative of European Commerce in Bengal. Calcutta on the Advisory Pilot Committee for the year 1943.

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

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

The representatives of the Chamber on the Committee of Scarnen's Welfare Association. Management of this Association are: (Messrs. Mackinnon, Mackenzie & Co.) and Mr. J. Morshead, The Hon'ble Mr. R. R. Haddow, (Messrs. Turner, Morrison & Co., Ld.).

Sir Henry Horsman is the joint representative of the Upper International Pederation of India and Bengal Chambers of Com-Master Cotton Spinners & Manufacturers' Association. merce on the Committee of the Federation.

The Hon'ble Mr. R. R. Haddow, (Messrs. Mackinnon, Mackenzie & Co.) President of the Provincial Advisory Committee War Supplies in Bengal. 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., The Board of Scientific and M.I.E. (Ind.), (Messrs. Jessop & Co., Industrial Research.

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

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

Mr. H. D. Townend represents the Chamber on the Advisory Board of the Bengal Price Control Bengal Price Control Committee.

The representative of the Chamber on this Board is Mr. K. W. Mealing, (Messrs. Andrew Yule & Bengal Electric Control Board. Co., Ld.).

The report of the Royal Exchange for the year 1942 is appended to this Report. The business of the The Royal Exchange. Exchange has proceeded as usual during the year.

Arbitrations under the auspices of the Tribunal of the Chamber are classed under three headings, jute, The Chamber Tribunal of piece-goods and general. The heading Arbitration 'general arbitrations' embraces jute manufactured goods, coal, disputes in which mostly questions of law and custom are involved, and all cases in which goods other than jute and piece-goods are concerned.

The total number of arbitration cases instituted during the year 1942 was 384 and there were 38 cases pending at the close of the year 1941. Of these cases, 321 proceeded to award; 46 were withdrawn; and 55 cases were pending at the close of the year 1942. In 9 cases 2 awards, in one case 6 awards, and in one case 3 awards were issued as the disputes arose from more than one contract. The various classes of goods in cases in which awards were issued were represented as follows:-June 252; Hessians and Bags 50; Coal 1; and Miscellaneous 18. The revenue derived by the Chamber from institution fees paid by members and nonmembers, including applications for the issue of certified survey reports referred to in the following paragraph, amounted to Rs. 36,988 as compared with Rs. 32,357 in the preceding year.

During the year under review 167 survey applications were Chamber Surveys, received and one application was penddealt with under the Rules for surveys which were introduced in ing at the close of 1941. These were 1938. Arising out of these applications 153 certified reports were issued, and 15 cases were pending at the end of 1942. In one case 2 reports and in another 3 reports were issued as separate parcels were involved. The various classes of goods were represented in this total to the following extent: Linseed 104; Hessian Cloth and Bags 10; Rice 25; Castor Seeds 8; Groundnuts 1; Cotton Bales 1.

The report of the Managing Committee of the Licensed Licensed Measurers Department Measurers Department of the Chamber 1942 is attached to this report as usual. for the year ended the 31st December

GENERAL.

The Associated Chambers of Commerce of India: 24th Annual General Meeting, December, 1942.—His Excellency the Vicercy, Lord Linlithgow, accompanied by His Excellency Sir John Herbert, Governor of Bengal, again graciously opened the proceedings of the 24th Annual General Meeting of the opened are proceedings of the 22th Annual General recoing of the Associated Chambers of Commerce of India on Thursday, the 17th associated chambers of commerce of mora on Thursday, one comber 1942. Other distinguished guests also favoured the Chambers on this occasion with their presence at the opening ceremony which was attended by a more than usually large ceremony winch was attenued by a more unan usuarry mag-gathering of members of the Bengal Chamber of Commerce. The gamering or memoers of the bengal channer of commerce. In following resolutions—which were generally brought forward at the instance of the Chambers specified—were unanimously adopted at

1. Taxation in Indian States.—Bengal Chamber.

Feation in Indian States—Bengel Chamber— This Association invoice the attention of the Central Beard of Revenue to the demands for returns the proper made by certain of the Indian States upon the property of the Indian States and were the States and were the Indian States upon as are possible as a second of the Indian States and were the as are possible to the Indian States and Indian States Indian States and were the desiry what incomes are like to know their publish, so that experience clearly what incomes are like to know their publish, so that experience the Indian States are the Indian Act, and Indian States and Indian States and Indian States and Indian Act, aminist to section 42 of the Indian Act,

2. Import Trade Control.—Madras Chamber—

Import Trade Control.—Hadrar Chember.—
While recognising the impractive need for the extural of imports into India
as an effective of the control of the control of imports into India
as distances of the control of th

3. Paper Shortage .- Bengal Chamber .-

Stationery, India, "that the total quantity of paper sold, agreed to be sold "or otherwise disposed of to persons other than the Central Government, any provincian Government or the Oovernment of an Indian State, during any "extends month (totaled and the Central Centra

The following resolution was carried nem con. :-

4. Post War Reconstruction .- Upper India Chamber .-

This Association urges the Government of India to give early and careful consideration to post war reconstruction problems, and to formulate long term trade and industrial policies to place before the Post War Reconstruction Committee. Special consideration should be given to the proposals made for the control of international trade in the Report of the London Chamber of Commerce and Twentieth Century Boonomic System'; provided that any such proposals are not allowed to interfere with the primary task of Government to prosecute the war.

The following resolution was withdrawn without discussion: -

5. Price Control .- Punjab Chamber --

This Association requests the Government of India to take all possible action in conjunction with provincial Governments to check the abnormal rise in the cost of living all over India.

At the ordinary 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.

THE WAR.

Declaration of a state of emergency in the Province of Bengal .- On the 22nd December 1941, a declaration of a state of emergency in the Province of Bengal was announced in the following notification :-

During the past months the Government of Bengal have issued various orders and instructions to come into effect on "A State of Emergency" being declared in the province. It being desirable that these orders and instructions should now be carried out, a state of emergency in the province of Bengal is hereby declared.

War Risks Insurance.—During the year under review the Chamber has had occasion to consider and to address Government either direct or through the Associated Chambers on a large number of questions connected with the war risk insurance of goods and property. The points involved have in many cases been of a complicated nature, and the outcome of the Chamber's representations to Government are summarised below,

(A) GENERAL: (1) Denial Policy.—Both the War Risks (Tractories) Insurance Schemes include within the definition of "War Risks" precautionary measures taken under proper authority with a view to denying facilities to an enemy, being measures involving a substantial degree of damage to or diminution of the value of the property.

Early in June the Chamber addressed the Government of India suggesting that there should be no avoidable delay in making known the procedure to be followed by, and the responsibilities of, those who own or are interested in goods or property, whether or not they are insurable under the Goods or Factories War Risks Insurance Schemes, in particular on the following points:

- (a) the definition of "proper authority" under the relative sub-clauses of the two Ordinances;
- (b) whether the "proper authority" will be the same for all classes of factories;
- (c) whether, in all cases, written instructions will be issued by the "proper authority" regarding the precautionary or preparatory measures to be taken with a view to denying facilities to an enemy;
- (d) whether the same procedure will apply in the case of goods or property not insurable under either of the two schemes;
- (c) what documentary evidence will be acceptable as proof of the present cristence of goods or property denied to an enemy under proper authority (i) in the case of insured property and goods and (ii) in the case of non-insurable property and goods.

The Government of India still have this matter under consideration.

(2) Claims Committees under the War Risks Insurance Schemes.—Mr. R. B. Lagden of Messrs. McLeod & Co., J.d., Calcutta, has been nominated to represent the Chamber on the Calcutta War Risks Insurance Claims Committee.

The principal work of the Committee will, inter alia, he :-

- (1) to examine the report of Loss Assessors in respect of claims and to recommend to Government the amount of claim admissible; and
- (2) to maintain an adequate number of Loss Assessors and to appoint Loss Assessors in places where none exists.

(f) War Riers (Goods) Instrance Scheme: (1) Goods in Judian States and French Establishments.—In February the Associated Chambers referred to Government a matter which was causing some anxiety to commercial interests in British India, namely the exclusion from the War Risks (Goods) Instrance Scheme of goods situated for the time being in Indian States or Free French Territory. The Associated Chambers pointed out that they thought it might not be possible territorially to apply the British India scheme as a whole to such States and Territory, but suggested that voluntary insurance of goods so situated be made possible.

On the 27th July 1942 the Government of India issued an amendment to the Ordinance explaining its purport in the following communiqué:—

An Ordinance amending the War Risks (Goods) Insurance Ordinance has been promulgated today with the object of enabling the Government of India to underlake insurance against War Risks of Goods situated in such Indias Risks and French Establishments in India size enact a law requiring sellers of goods in their territories to insure against War Risks with the Government of India to the ordinance of the Risks of the Risk

The amending Ordinance further provides that goods insured under the Ordinance will remain covered while in transit from a place in which they are insurable to another such place, so long as they remain situated in India.

In other words, goods desnatched from one place in British India or in the French Establishments in India or in an Indian State which is participating in the Scheme to another such place will not love cover merely because in the course of transit, they happen to pass through an Indian State which is not a participating State, provided they do not leave the houndaries of India.

The principal Indian States have since been gazetted as having fulfilled the necessary conditions. Their names are available from Government Agents under the Scheme.

(2) War risk insurance for coal.—The Chamber also addressed the Central Government requesting them to consider making provision for the inclusion within the scope of the War Risks (Goods) Insurance Ordinance, as insurable goods, of coal stocks at the major ports. Pointing out that no insurance of these stocks was coasible otherwise than though the Government scheme, the Chamber uwed that it should be amended to nermit of coal stocks heing insured, either compulsorily or voluntarily, against war risks.

In May, the Associated Chambers referred to constituent Chambers a letter from the Centeal Government which exhalized, with reference to these and other similar representations, that as it was contrary to the fundamental principles of the War Rish-(Goods) Insurance Scheme to include within its score stacks of goods in specially selected areas. Government regretled they could not accept the Chambers' recommendations. They were, however, prepared to examine a proposal to include in the scheme all stocks of coal kept above the ground for sale wherever situated in British India.

The Chamber informed the Associated Chambers that this proposal would have its support. Information was subsequently received from the Associated Chambers that in their view steps should be taken immediately to give effect to the proposal that coal above ground for sale, wherever situated, should be brought within the scope of the scheme. Informing Government of this, the Associated Chambers raised the question of similar war risks cover being extended to stocks of coal held otherwise than for sale, that is to say by industrial and other concerns for their own consumption, for example as a raw material in the case of electric installations, "bunkers" by shipping companies and as a valuable "mill store" in other cases. In this connection the Associated Chambers referred to a previous letter in which they had raised with Government the question of war risks insurance cover for the large variety of goods, collectively termed "mill stores", excluded from the scope of the insurance scheme by reason of their not being for sale. Government was therefore requested to consider the case of coal stocks not for sale as part of the previous general reference.

So far as coal stocks held by industrial and other interests for the production of motive power are concerned, an amendment to Section 2(1) of the War Riske (Factories) Ordinance has been promulgated to meet the point and is referred to below.

(3) Iron and steel goods.—Early in September the Government of India replied to representations submitted by the Associated Chambers of Commerce of India stating that active consideration was being given to the question of making iron and steel goods in their raw, semi-fabricated or fabricated state voluntarily insurable under the War Risk (Goods) Insurance Scheme.

On the 14th November Government issued notifications the effect of which was to create a new category of goods, voluntarily insurable under the Ordinance, to which a large number of commodities the ledding various categories of iron an agent of previously in the latter of previously in the control of the

(4) Position of banks as mortgages,—Under sections 4 and 5 of the amended War Risks (Goods) Insurance Ordinance the right to insure under the Scheme was extended to a person who is entitled to have the property in the goods vested in him or to sell the goods as agent. Banks to whom stocks are pledged by mortgage or otherwise are thereby enabled to obtain cover under the Scheme. The Chamber took up with Government a point which was of direct interest to banks and which arose when goods resched a port in British India before the arrival and delivery to the banks of the relative documents. It was pointed out that the marine war risk insurance terminates when the goods are unloaded from the ocean steamer, and it was from that point of time that the Chamber considered it important to make sure that the goods in question were covered under the War Risks (Goods) Insurance Scheme.

In such a case, however, the bank might have no knowledge of the arrival of the goods in port or of its interest in them, and could not therefore include the goods in policies taken out under the Scheme. The Chamber enquired whether this difficulty could be overcome by permitting banks to take out additional policies and to obtain insurance for amounts which they estimated would be sufficient to cover such goods, on the understanding that the banks would provide proof of the date on which the goods actually arrived and of the date on which the goods actually arrived in these goods.

Government's reply was to the effect that there was no objection to banks taking out policies to cover goods they were entitled to insure, as suggested in the Chamber's letter. The banks would not, however, be indemnified unless they were entitled to insure the goods, and this condition could be fulfilled only if the goods were situated in British India and "owned" within the meaning of section 4 of the Ordinance by a person who was a seller of goods in British India.

(5) Insurance claims for cargo lost through enemy action the Chamber was informed by the Calcutta Exchange Banks Association of the difficulties experienced in obtaining payment of claims under policies of insurance in respect of goods lost through enemy action due partly to agents of shipping companies and insurance companies adopting different procedures in connection with the endorsement of bills of lading. The necessity for devising a uniform procedure was urged, and the Chamber was asked for assistance in the process.

The Shipping Sub-Committee, before whom the matter was placed, were divided in opinion as to whether suitable procedure could be arranged locally, or whether the matter was one for settlement on a wider basis, as between the Chamber of Shipping in London and the Institute of Underwriters. It was therefore decided to approach the Calcutta Liners Conference for their views and

[37]:
recommendations and they, in reply, stated that in the opinion of
the Lines Agents the first essential was for the insurance companies
to arrange for the adoption of a standard form of endorsement
suitable to all types of cases likely to arise and that the
matter could then be referred to London for settlement on a wider
basis than could be arranged locally,

The views of the Calcutta Insurance Association have been invited and are awaited.

(6) Arson and looting.—At the instance of one of the constituent Chambers, the Associated Chambers of Commerce of India addressed the following letter to the Government of India, Department of Commerce:—

A reply was received to the effect that the Government of India regretted their inability to accept this proposal.

(7) Seizure and abandonment.—In April, the War Risks (Goods) Insurance Ordinance and Rules were amended to include within the definition of "War Risks" under the scheme "War Risks" under the scheme in the scheme of the scheme in the scheme

As the result of further correspondence which took place, compensation for goods abandoned by owners and goods seized by the enemy would be considered after the war.

(8) Declaratory Policies.—In connection with Declaratory Policies, the Associated Chambers consulted the Bengal Chamber on suggestion that Government be asked to issue these, but the Chamber was not in favour of doing so. Information was subsequently received that Government were unable to accept the suggestion that Declaratory Policies be allowed.

(C) WAR RISKS (FACTORIES) INSURANCE SCHEME:
(1) "Mill stores" and machinery spare parts not for sale.—Owing,
on the one hand, to the restrictive condition in the WAR Risks
(Goods) Insurance Scheme that insurance under it is confined to
goods for sale, and on the other hand to the absence of any definition
of machinery or plant in the War Risks (Factories) Insurance
Scheme, a difficulty arose regarding the position of spare part and
equipment collectively known as "mill stores" held by mills,
factories and workshops, not for sale but for the purpose of
maintaining their production. The following points were
accordingly placed before the Government of India through the
Associated Chambers of Commerce of India

Does the War Risks (Factories) Insurance Ordinance include as "property insurable under this Ordinance":—

- (a) self-contained individual items of machinery held as spares in the "factory" or in the "factory buildings", such as electrical meters and transformers;
- (b) other machinery spare parts similarly held in stock;and
- (c) machinery accessories such as belting, shuttles, bobbins, pickers, etc.?

In reply Government stated that all "mill stores" which could be described as machinery and plant were insurable under the War Risks (Factories) Insurance Ordinance if situated within the geographical limits of the factory.

Explanation.—The word 'plant' in its natural sense includes whatever apparatus in used by a lussiness nam for carrying on his business, not his stock intade which he buys or makes for raise, but all goods and chattles, fixed or norable, altro or dead, which he keeps for dead of the control of the control

In connection with the last sentence of this explanation the Government of India issued an amendment of Section 2 of the War Rhise (Factories) Insurance Ordinance in January 1943, so at to make it clear that "mill stores" not properly classifiable as "machinery or plant" but required for the purposes of production or manufacture (e.g. bubricating oils, coal, belting etc.) are insurable under the Ordinance. The amended sub-clause (i) of Section 2 now reads as follows:

(i) 'property insurable under this Ordinance' means, in relation to any factory, the factory buildings and, except where they are for the time being goods insurable under the War Risks (Goods) Insurance Ordinance, 1940, all plant and machinery in the factory, all materials in the factory for use in the production or transmission of motive power, or in the maintenance of plant and machinery or in the construction or reconstruction or maintenance of lateral buildings, and such other plant, machinery or materials as may be prescribed.

(3) "Property insurable under this Ordinance": Machinery and plant in transit to Inctory.—To meet a point raised by the Chamber through the Assisted Chambers of Commerce of India.—In July 1942—added the following new rule 17 to the War Risks (Factories) Insurance Rules, 1942 :—

All plant an unching apparating to result the order of the purpose of a property (being a fastory which is insurable unching the purpose of the purpose of the factory (being a fastory which is insurable under the purpose of the fastory of the fas

This rule covers, inter alia, imported machinery and plant when in transit to the factory.

(3) 80% limit: "Measures taken under proper authority"— A point of importance arising in connection with the War Risks (Factories) Insurance Ordinance and Rules aplaced before the Government of India by the Chamber on the 2nd July; it referred to policies issued under the scheme which provide for insurance cover in respect of loss or damage caused by any act comprised in the expression "War Risks" as defined in the Rules, subject inter atia to the provisos (i) that the liability of the Governor-General shall in no case exceed 80% of the sum insured whichever is less, and (ii) that no liability shall attach for the first one thousand rupees or 20% of the loss or damage whichever is greator.

In classifying "War Risks" into two categories vis. (i) these which occur as a result of action taken by an enemy or in combating an enemy, and (ii) those resulting measures taken an enemy, and the control of the control of the control of the case of the cas

It was pointed out that when measures are taken "under proper authority" it was reasonable to assume that the orders issued would be clear and definite in the scope. The Chamber therefore submitted that where damage was caused by "measures taken under proper authority" the cover given to the insured should be 100%, especially so in the case of ''denial measures'' under section 2(k)(v) of the Ordinance (Rule 3(i)(d) of the Rules).

In view of the foregoing, Government were asked to consider a suitable amendment of the scheme to meet the point in question. The matter is under the consideration of Government.

(4) Income tax and excess profits tax.—In reply to questions placed before the Beard of Revenue by the Chamber, the former have made it clear, firstly, that premiums payable under the War Risks (Factories) Insurance Ordinance will be a permissible deduction for income-tax and excess profits tax purposes; and secondly, that compensation payable by Government under the scheme will not be liable to tax.

(5) Advisory Committee.—The following were nominated by the Associated Chambers of Commerce of India to serve on an Advisory Committee which the Government of India proposed to appoint to advise them on matters connected with the administration of the War Risks (Bactories) Insurance Scheme:—

> The Hon. Mr. R. R. Haddow, Messrs. Mackinnon, Mackenzie & Co., Calcutta.

> (2) Mr. R. W. Bullock, Messrs. Forbes, Forbes, Campbell & Co., Ld., Bombay.

> (3) Mr. B. S. Laurence, Messrs. Best & Co., Ld., Madras.

(6) Balloon Barrage.—As the result of correspondence exchanged with the Chamber, a case was recently put before the Government of India for clarification of the position in regard to damage attributable to a barrage balloon on the roof of certain memises.

In the case in question, Government intimated that, in their opinion, accidental damage occurring as the direct result of the presence of the harmes balloon on the roofs of the godowns in the premises of the mill concerned would be covered under the War Risks (Factories Insurance Ordinance.

War Risks Property Insurance: Inland craft.—At croused of the Government of India the Chamber asked for the considered views of all interests likely to be affected by the proposed introduction of a scheme for the compulsory insurance of inland craft assints war picks. The interests consulted were diverse, and included both individual owners and those represented by organisations such as the Indian Jute Mills Association, the Calcutta Jute Dealers Association

and the Joint Inland Steamer Companies, the latter being principally concerned.

There was general agreement that the formulation of such a scene was necessary and desirable, and it was recommended that all mechanically propelled and towed craft wherever plying on the inland waters of India should be covered, possibly with the insurance being compulsory only in respect of craft over a valuation limit, which was suggested as Rs. 1,000, or over a tonnage-carrying capacity of 20 tons.

It was suggested to Government that the proposed scheme should form part of, or an addition to, the War Risks (Factories) Insurance Scheme on the analogy of the War Damage Act in the United Kingdom, and that it should not be the policy of Government to treat the insurance of inland craft as a separate and ncessarily self-supporting project. It was considered that the inclusion of inland craft in the Factories Insurance Scheme would serve to widen its application and consequently to spread the risk. No reason was seen why the insurance of inland craft-so essential to the prosecution of the war—should be isolated from other forms of property insurance and made the subject of a separate scheme, merely because the bulk of it was situated in North-East India and operating-largely in the interests of the war effort-in a danger area. If inland craft were thus treated, the premium under such a restricted scheme would necessarily be so high as to constitute an insupportable burden on the owners. The Chamber contended that property insurance against war risks should be pooled on an all-India basis and that the one form of insurance should support

Government were asked to give sympathetic consideration to the points which had been raised, and especially to the position of the Indand Steamer Companies in Fastern Bengal and Assam which presents peculiar problems at the present time. These problems, it was understood by the Chamber, had been the subject of separate representations to the Department of War Transport by the Steamer Companies.

The latest development is that the Government of India have convened a conference in New Delhi on the 6th March 1943 to consider such a scheme which it is proposed should form part of the War Risks (Factories) Insurance Scheme.

Proposed compulsory war risks insurance for immovable property.—A record of the proposals made to Government in this connection was nublished in the report for 1941. Subsequently letters were received from members asking for

assurances that the scheme embraced the concerns with which they were connected.

In circular No. 108-1942 of the 17th April, the Chamber issued to members Ordinance No. XIV of 1942 which, however, confined itself to the cover of factory buildings, plant and machinery and the surface plant of mines, to the exclusion of private property.

The Chamber Committee thereupon addressed the Government of Bengal urging that steps should be taken to arrange for a scheme giving war risk cover, either voluntarily or compulsorily, to immovable property other than that included within the scope of the Ordinance.

On the 26th May the Chamber received a letter from the General memory of the part of the control of the control

The matter was referred to appropriate Sub-Committees for consideration and opinion. A special Committee was then formed and a meeting with Government's representatives took place on the 12th June when various tentative proposals put forward by the Chamber Committee were discussed.

The Government Committee's report has since been published and it is understood that it is now under consideration by the Government of India along with other provincial Government reports on the same subject.

War Injuries Scheme, 1942.—Early in February the Government of India were asked by the Chamber to clarify certain points arising under the anended War Isisks Ordinance and the War Injuries Scheme, 1942, issued under notification No. L-J882 of the 1st January 1942.

Under clause 4 of the War Injuries Scheme, payments may be awarded, among others, to "a civil defence volunteer" in respect of a war service injury, and to a "gainfully occupied person" in respect of a war injury. There are two scales of temporary allowance

The Chamber pointed out to Government that many industrial and commercial establishments had set up private organisations which were not recognised for the purposes of the War Injuries or other scheme, such organisations being comprised of gainfully eccupied persons who had undertaken A. R. P. work of the various types specified in Schedule 1—including demolition work, which was not mentioned separately in the Scheme. It was considered by the Chamber that such organisations should qualify for relief—in the event of their sustaining an air raid ninger—on the higher scale, and Government were asked to prescribe the conditions of and the procedure to be followed with a view to, the recognition of such private A. R. P. organisations under clause 2 of Schedule I

Government informed the Chamber that the provincial Governments were authorised by paragraph 2 of schedule I of the matter specified therein, and on such recognise private creamisation and the matter specified therein, and on such recognition the organisation becomes a civil defence organisation within the purview would become a civil defence organisation within the purview of the constant of the contract of th

Two Central Government notifications were issued entitling to the higher scale of relief—

- (i) employments notified under the Essential Services (Maintenance) Ordinance, and
- (ii) certain employments in specified and hazardous areas, such as major ports and riverine areas,

The position of factory labour generally remains unprovided for and the view of the Chamber is that all employees of factories, the

output of which is directly or indirectly contributory to war production, should be brought on to the higher scale of relief.

It is understood that Government are not prepared to consider this proposition, but may introduce a supplementary scheme of insurance whereby the existing relief will be brought up to the scale of "Workmen's Compensation" relief. Such a scheme, it will be remembered, did not commend itself to industrialists on this side of India when previously proposed by Government.

The scheme has not yet been formulated, but the main point is that Government will not consider extending the scope of the higher scale of relief to any categories other than those which are already effected.

Injury or damage caused by army drivers when on duty.—In the 1941 report attention was drawn to the unsatisfactory attitude of the Military Authorities in respect of claims by members of the public for compensation for damage to property or injury to persons caused by drivers of military vehicles.

A copy of the resolution which was ununimously adopted on this subject at the Annual General Meeting of the Associated Chambers and a report of the discussion which preceded its adoption, were forwarded to the Government of India. The resolution urged upon Government the necessity for introducing adequate measures to enable the public to recover compensation from the Military Authorities in cases of accidents caused by the negligent or improper driving of military drivers.

In replying on the 16th March, the Government of India stated that owing to the present emergency, very large numbers of military drivers were required for enrolment and training, thus making an increase in the number of accidents inevitable. Power had been given to the local Military Authorities to make ca gratia payments of limited amounts in cases of serious bardship, particularly to the poorer classes, but Government could not undortake the risk of heavy claims by wealthier people, although such claims would also be considered on an ca gratia basic

The Chamber Committee, on having Government's views placed before them, were of the opinion that no useful purpose would be served by pressing the matter further on general lines. The Calentia Insurance Association, however, was saked by the Chamber to collect particulars of any individual instances of hardship which might come to their attention with a view to a further case being submitted to Government backed by evidential support. The Association subsequently informed the Chamber that the control of

army motor vehicles had improved, and that this, coupled with the fact that private motoring had been greatly reduced, had resulted in few cases of hardship having been reported so far as unsured vehicles only are concerned.

Enquiries made by the Associated Chambers on an all-Indus cale have elicited similar evidence and the President of that body has recently decided that there is at present insufficient factual evidence of widespread hardship to justify a further approach to the Government of India.

Having regard to the legal position and the anomalies resulting from it, the Chamber, with a view to the enforcing of more rigid discipline over the driving in the Calcutta area of vehicles belonging to the Forces, addressed the Chief Commissioner of Civil Defence, Calcutta, and the Commissioner of Police. In referring to breaches of traffic regulations and road courtesies, the Chamber drew attention in particular to the following:—

- (1) exceeding of the speed limit, particularly in the suburbs;
- (2) swinging out at corners;
- (3) uncontrolled exits to streets from depots, houses and compounds generally;
- (4) failure to keep to the left side of the road;
- (5) contravention of the lighting regulations by the use of unmasked headlights to the confusion of on-coming traffic; and
- (6) failure to stop and render assistance on the occurrence of an accident.

The Government of Bengal, (Police) Department, in acknowledging this letter, said that the representations contained in it had been brought to the notice of the Military and Royal Air Force Authoritions; will be notice of the Military and Royal Air mentioned. It was explained that a military provost system was being organised to enforce orders which had been issued regarding the driving of motor vehicles on the Calcultar roads.

L4.-Gen. Beresford Peirse, it will be recalled, in his address to stop (a) the wasteful use of military vehicles and (b) the gross violation of the traffic laws and highway code which had been evidenced in Galcutta.

A. R. P.—A diversity of subjects coming within the orbit of in Raid Precautions has been before the Chamber during the year. It will only be possible, within the scope of this Report, to refer briefly to the salient points which have engaged and are engaging the Chamber's attention. They include the following:—

(e) Labour attitude to actial attack—In January the Industrial Affairs Sub-Committee discussed with the Director of Civil Defence, Calcutta Area, various points—broadly classifiable under the heading of measures to prevent the dispersal of labour and to retain the services of workers in the event of air raids. Co-ordination and uniformity in meeting the demands of labour was the objective. The need for the provision of adequate shelters, the intensification of A. R. P. work, compensation payments, danger allowances, etc., was discussed in detail.

(b) Labour morate.—Large scale industries, benefiting from the experience of Rangson, have done much to maintain morale among labour forces—European and Anglo-Indian personnel who are in daily touch with labour have been put in charge of A. R. P. arrangements—shepherding them to their slit trenches or shelters and remaining with them throughout the alert. A. R. P. squads organised from amongst labour are specially paid, and in many cases a monetary inducement to return to work after a raid is offered. Food is stocked and provided at cost price as a further inducement, in addition to dearness and other allowances. In fact no reasonable precaution has been omitted likely to instil confidence and solidarity among the labour.

(c) Provision and distribution of cooked food.—The Germannet of Bengal in May strongly recommended that, in addition to the steps already taken by most large scale industrial employers to ensure supplies of essential foodstuffs to their employees, arrangements should also be made, collectively or otherwise, for the establishment of an adequate organisation for otherwise, for the establishment of an adequate organisation for commending the recommendation of Government to all Industrial Associations and to individual industrial interests, the Chamber Committee requested that they be informed of any measures taken to implement it.

(d) Japanese broadcasts.—The Chamber considered the effect on labour of Japanese broadcast propaganda, and, although alive to its obvious dangers, did not think its effects were far-reaching, mainly because such broadcasts did not reach labour direct. The feeling prevalent in Calcutta, however, is thut steps should be taken to prevent Tokyo propaganda from reaching the worker at all, and the Department of Information and Broadcasting were asked by the Chamber for any information they could give regarding the steps which had been taken to achieve this end.

(e) Slit trenches.—At the end of January the Chamber received from the Government of Bengal copies of the latest approved designs for:

(1) slit trenches;

(2) above-ground arch type brick air raid shelters, suitable for labour, to accommodate according to size, 30, 40 or 50 persons in 3, 4 or 5 units respectively.

Copies of the designs were distributed to those members of the Chamber who expressed need of them.

- (f) Training of Class III Instructors.—The Training Department of the Bengal A. R. P. Service has organised throughout the year a series of short intensive courses for Class III A. R. P. Instructors. The courses cover methods of dealing with the effects either of high explosive bombs or attack by incendiary or phosphorous bombs. The Chamber was given several seats which were fully taken up.
- (g) First Aid lectures.—The Bongal Provincial Branch of the St. John Ambulance Association arranged several series of lectures in practical first aid, with particular reference invited to submit to the Chamber nominations which have continued throughout the year.
- (n) Building Wardens,—During September circular a note framed by the A. R. P. Controller on the organisation of

Comprehensive information regarding the duties and functions of building wardens may be found in a booklet issued by the Government of Bengal, copies of which can be obtained from the Government of Bengal, Book Depot, Writers Buildings.

(i) Use of telephones after air raids or alerts—With circular received Fvo. 1276-1942 issued to members in November was appended a copy of a letter received from the Chairman, Public Relations the use of telephones after an air raid necessity for minimising of calls for the essential services is of primary importance, and all other calls must be subordinated to them.

The Bengal Telephone Corporation have intimated that if abnormal use of non-essential telephones takes place after reconnection, it may be necessary to delay the resumption of the sengeral service for some hours.

stablishments damaged in air raids.—At the suggestion of a member, the Chamber considered early in the year the possibilities of a co-operative scheme among member firms and companies to provide for the eventuality of existing office buildings being destroyed or damaged as the result of enemy action. A circular was issued asking members to submit opinions on a proposal that each office might pay into a pool a rental figure which in the aggregate would cover floor space for say 5%—or some percentage that the Government of Bengal might then be asked to assist by giving an assurance that buildings on which commercial interests had obtained a lien would not be put to other uses and would, if necessary, be requisitioned for offices.

The replies received to this circular indicated no strong desire on the part of the general body of members for co-operative action on the lines suggested, and the Chamber Committee therefore decided to allow the matter to drop.

(k) Tube Wells.—It was reported to the Chamber early in 1942 that of the large number of tube wells which had been sunk throughout the city of Calcutta as a special A. R. P. measure, those on the main thoroughfares were for the most part in working order but many of those in less accessible streets functioned inadequately or not at all. The Chamber suggested to the Chief Commissioner of Civil Defence, Bengal, that the matter might with advantage be made the subject of an enquiry.

The Chief Commissioner stated that out of 2,500 wells sunk in the city there were then about 2,000 in daily use and producing potable water. Wells in constant use worked efficiently but those which had been neglected as a source of water supply rapidly silted up. Considerable difficulty had also been caused by rabidly silted up. Considerable difficulty had also been caused by the theft of working parts of wells, but Government had now created special squads to maintain them and it was expected that this would improve the position.

(f) Documents filed with the Registers of Assurances.

—At the instance of a member, the Chumber wrote to the Government of Bengal, pointing out that in the event of the Government of Regard, pointing out that in the event of severe air attacks on Calcutta, original documents of considerable severe air attacks on Calcutta, original documents of considerable value, and the records filed with the Registrant of Assurances, might

be destroyed. The Chamber enquired whether Government had taken, or proposed to take, action by way of transferring such valuable decuments to underground shelters outside the city, and was informed that orders had been issued for the removal to Dinajpore of all valuable documents and fundamental records in the Registrar's office.

Provision and distribution of essential foodstuffs. -While the majority of employing interests, in accordance with the Chamber's recommendation in April 1942, established food shops for the supply of essential commodities to their labour, increasing difficulties were experienced during the later part of the year in obtaining the necessary supplies through the normal trade channels. Proposals were therefore made for the creation under Chamber auspices of a central purchasing and distributing organisation which would be able to deal direct with Government on behalf of industrial interests, and would, if necessary, be in a position to supplement Government assistance by centralised purchase of food on behalf of participants in the scheme. The scheme, which was formulated with Government knowledge and approval and depended largely upon the co-operation of Government, aimed at the provision, primarily for industrial workers, of bulk supplies of rice, dal, atta, salt, sugar and mustard oil.

In circular No. 211-1942 of the 14th August last, the scheme was outlined for the information of members and defails of the proposed arrangements for distribution, finance, etc., were given. It was realised by the Chamber that one of the most pressing prices, and for this reason the scheme was proceeded with ford at reasonable prices, and for this reason the scheme was proceeded with forthwith; adjustments and improvements we proceeded with forthwith; adjustment sand improvements the scheme walds are recognised—have to be made in the light of experience guined.

To circular No. 925-1942 of the 31st August were appended onnies of correspondence which had been exchanged with the Director of Civil Supplies, Bengal, Irma with the second the Governor of the Supplier Bengal through the Was seen that the Governor of the Chamber create conditions under which essential supplies could be made available deepunde quantifiers and all resolute prices. In the matter of rice supplies, however, Government were unable to accept a similar obligation.

As it was realised that for some time supplies of coarse and participants in the scheme were advised at an early stage in the scheme that it would be mecessary to exercise strict rationing of the limited supplies at the Chamber's disposal and that they should,

therefore, take any opportunities which might occur of purchasing whatever qualities and quantities of rice might be available to cover their near requirements. The system of control now in operation prevents purchases on any substantial scale otherwise than through Government channels on which, consequently, the Chamber scheme is now dependent for supplies.

The Chamber continued during the initial period of the scheme to meet at reasonable price levels, the essential food requirements of the employees, particularly the industrial employees of those participating in the scheme. When supplies were plentiful during November, the opportunity was taken to plan a re-organisation of the scheme in the light of the experience gained during the preceding few months. Particulars of the revised arrangements were contained in circular No. 10-F.S. of the 1st December 1942. The process of re-organisation, however, was impeded by the acute rise in prices which occurred in December and by the air raids which took place in the Calcutta area during the Christmas period. The combined effect of these was greatly to increase the complexities and difficulties of the supply, labour and transport problems. For these reasons and because of the varied and, at that time, largely unco-ordinated control measures instituted by the provincial Governments, it has been necessary since the close of the year to operate the scheme on a "hand-to-mouth" basis which, though unsatisfactory from the point of view of the scheme, has nevertheless been sufficient in the case of industrial participants to keep stocks inst above the danger level and to assist employers of labour to continue the policy of supplementing wages by the provision of essential foodstuffs at subsidired rates in preference to increasing cash dearness allowances beyond the level at which they were established towards the end of 1942.

The existing supply nosition has been fully outlined in two circulars issued since the close of the year—in circular No. 18-F.S. of the 15th January and circular No. 22-F.S. of the 8th February.

Cost of living: (a) Price control and profilerina.—
Owing to the numerous enourities which were being received by the
Chief Controller of Prices, Rengal, regarding the nost tion of stocks
of foodstuffs and the Government machinery for making price
outrol measures effective, the Government of Rengal surgested
forming an unofficial Advisory Committee through which the
Controller of Prices could explain periodically the position regarding
the availability of stocks of foodstuffs at controlled prices.

The following nominations, which were agreed upon by the Chamber's Industrial Affairs Sub-Committee and the Eastern India Mr. D. Gladding, c.i.e., Calcutta Electric Supply Corporation.

Mr. G. M. Garrie, Messrs. Thomas Duff & Co., Ld.

Mr. E. A. Paterson, Messrs. Jardine Skinner & Co.

Mr. A. H. Bishop, Messrs. Guest, Keen, Williams, Ltd.

The first meeting of the Joint Advisory Committee for Price Control was held at the Indian Chamber of Commerce, Calcutta, on the 19th May 1942.

- (b) Withdrawal of credit facilities in the bazaar-At the request of several members the Chamber Committee examined the question of whether there was any necessity for action on the part of employers in connection with the requests by Indian clerical staff for advances of salary to carry them over the difficulty in which they were placed by the withdrawal of credit in the bazaar because of the war situation. From enquiries made on the Committee's behalf there was evidence to show that credit in the bazaars had suffered some contraction and it was felt therefore that where individual employers were satisfied that real hardship was involved, the position of their Indian clerical and other staff should be met by one or other of the following means:-
 - (i) The temporary introduction of weekly instead of
 - (ii) Relief through co-operative credit societies where these
 - (iii) Small advances if necessary.
- (c) Credit facilities under war time conditions.—The Chamber Committee were asked to submit their views to the Associated Chambers of Commerce of India on the withdrawal by Associated Onamores of Commerce of Linux on the withdrawar a large commercial house of the credit facilities it had hitherto allowed, and the substitution of a cash with order system.

In the opinion of the Committee the question of withdrawing, In the opinion of the Commune the question of withdrawing, restricting or continuing credit facilities depended entirely on the restricting or communing cream facilities depended entirely on the circumstances of each individual business; the nature of the business transacted; the type of client concerned; and the conditions

It was thought neither necessary nor desirable to make any recommendations on the question.

(31) (d) Remuncration to staff .- From time to time throughout the year under review the Chamber Committee have given advice to members on the question of suitable rates of dearness allowances for various categories of staff.

Cost of Living Indices: (a) Middle Class.—The Chamber has continued to issue to members throughout the year an index compiled by the Statistical Department of Capital of the middle class cost of living in Calcutta. Taking August 1939 as a base, the index figure has risen progressively to 125 for January 1942 and in December 1942 stood at 196.

(b) Working Class .- Members have also been issued with copies of the working class cost of living index, calculated fortnightly on the basis of retail prices prevailing in and around Calcutta. Taking the cost of living on 1st September 1939 as 100, the index had risen by December to 109. In January 1940 it stood at 108, and at the end of December 1941 the figure was 129. In January 1942 the figure had fallen to 121, and thereafter the indices have shown a steady rise. At the end of August 1942 the index figure was 148, September 143, November 184, and in December stood at 218.

(c) Anglo-Indians.—This figure at December 1942 stood at 156.

(d) Europeans.-At the end of December the index figure was 145. As in the case of the Middle Class Index the indices for Anglo-Indians and Europeans are circulated privately and have been constructed for the Chamber by Capital.

Identity Discs.—The Government of India's Identity Disc Scheme is designed with the object of securing compensation and pensions for dependants of air raid victims; the substantiation of such claims can be ensured for one anna-the price of a disc. The discs are manufactured by Government and distributed by them to provincial Governments who arrange for their sale through agencies such as post offices, police stations, sub-registrars' offices, local self-government bodies, large shops, managers of large industrial concerns, railways, and air raid wardens by house to house visits. The discs are stamped with a series of numbers, and the religious denomination is indicated by an appropriate initial.

Circular No. 275-1942 of the 19th November outlined the procedure to be adopted in the effective operation of the scheme, particular attention being drawn to the following:-

A.—In respect of their industrial employees (i.e. those employed in factories, etc.) within the Calcutta industrial area including the city, employers should make

Hindu, Muslim, Parsi, Sikh, Jain, Jew, Christiau, Buddhist and Confucian,

When applying for the discs, payment for them at the rate of one anna each should be made to the Chief Inspector of Factores. The latter will then supply the access the part of discs and a corresponding number of chilanses in triplease to be filled in some of the consequence of the chilans as follows, in terms of paragraph 2 of the Georgies of the chilans as follows, in

- (i) When the challan relates to the city of Calculta-
- (a) forward the original to the Civil Defence Information Bureau, 14, Bentinek
- (b) keep the duplicate copy;
- (c) forward the remaining copy to the Commerce and Labour Department, Government of Bengal, Writers' Buildings, Calcutta.
- (ii) When the challen relates to an area outside Calcutta citu-
- (a) forward the original and duplicate to the District Officer of the area
- (b) keep the remaining copy.

B-1n respect of staff, other than fastory staff, (e.g. office stuff) in the Calcatta insulation of the staff in smoothing in total to 25 or more, employers should nake application to tea, if amounting in total to 25 or more, employers should for their total requirements of size through yellow. Writer's Buildings, Calcatta, each of the religious decommaticies referred to above. Such applications of the communications referred to above. Such applications of the communication of the communi

The Central Depot will then supply the necessary number of discs and a corresponding number of challang in triplicate to be filled in by the employer who will dispose of the challans as follows, in terms of paragraph 3 of the Government

- (i) When the challan relates to the city of Calculta-
- (a) forward the original to the Civil Defence Information Bureau, 14, Bentinck Street, Calcutta;
- (b) keep the duplicate;
- (c) forward the remaining copy to the Commerce and Labour Department, Government of Bengal, Writera Buildings, Calcutta.
- (ii) When the challan relates to an area outside Calcutta city-
- (a) forward the original and duplicate to the District Officer of the area
- (b) keep the remaining copy.

In view of the bearing of the Identity Discs Scheme on relief under the War Injuries Scheme, the Chamber hoped that all employers would co-operate on the lines indicated.

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Defence of India Rules: (a) Strikes and lockouts .- In the Gazette of India dated 21st January, the Central Government published an amendment in the Defence of India Rules, namely the insertion of Rule 81A, dealing with strikes and lock-outs. If in their opinion action is necessary for the maintenance of public order or the efficient prosecution of the war, the Central Government may by general or special order make provision :

- (a) prohibiting, subject to the provisions of the order, a strike or lock-out in connection with any trade dispute;
- (b) referring, or authorising the Provincial Government to refer, any trade dispute for conciliation or adjudication in the manner provided in the order; and
- (c) requiring employers to observe such terms and conditions of employment as may be determined in accordance with the order to be, or to be not, less favourable than those existing in their respective undertakings at any time within three months preceding the date of the order.

In March, in exercise of the powers conferred by Rule 81A, the Central Government published the following order :-

(1) No person employed in any undertaking shall go on strike in connection with any trade dispute without having given to his cumployer, within one month before striking, not less than 14 days' provious notice in writing of his intention

(2) When any trade dispute has been referred to a Court of Inquiry or a Peard of Conciliation under the Trade Disputes Act, 1929 (VII of 1929) or for conciliation and judication under an order naded under rule 81A of the Defense of India Rules, no person employed in any undertaking ownered in the dispute shall go on arrive until the expiry of two months after the conclusion of the proceedings upon such reference

The Chamber has had occasion more than once during the year under review to consider the attitude of the Government of Bengal towards the question of enforcing, in individual cases, the provisions of its own orders. The matter is at present again engaging the attention of the Chamber in collaboration with the European Party in the Bengal Legislature.

(b) Responsibilities of owners and occupiers of buildings.—In Notification No. 3459-P of the 1st April, the Government of Bengal issued an amendment to the Defence of India Rules, the effect of which was to relieve the employer of his former responsibility to provide water containers and sandbags for empolyees drawing Rs. 30 per month or less, when such employees reside in quarters not owned by the employer.

This amendment gave effect to representations which had been made to the Commissioner of Civil Defence.

(c) Application of Rule 51-L: Company records:-The Chamber suggested for consideration to the Government of Bengal the desirability of an order applying the provisions of Rule 51-L of the Defence of India Rules to Calcutta and such other urban areas within the province as might be thought necessary.

As members are aware the Rules were amended in May to include a new provision-No. 51-L-to the effect that the Central Government or the Provincial Government may, by notified order, declare the provision of the rule to apply to any local area specified in the order, whereupon inter alia it shall be lawful "for any "company the registered office of which is situate in that area to "remove from the registered office all or any of its registers, books "of account and other documents and keep them in such place of "safety as the directors of the Company may think fit".

On the 7th July the Bengal Government issued an order applying the provisions of Rule 51-L to the areas specified below :-

- 1. Calcutta as defined in clause (11) of section 3 of the Calcutta Municipal Act, 1928.
- 2. Sadar Sub-division, Diamond Harbour Sub-division and Sandeshkhali, Hasnabad and Haroa police stations of the Basirhat Subdivision of the 24-Parganas District.
- 3. The Khulna District.
- 4. The Midnapore District excluding Jhargram and Ghatal
- The Bakarganj District.
- 6. The Tipperah District excluding Brahmanberia Sub-
- The Noakhali District.
- 8. The Chittagong District.

Requisitioning of property.—At a meeting held by the Chamber Committee towards the end of May it was decided to consult the Chamber's legal advisers on the question of the effect consult the Chauther's legal advisers on the question of the Cherne of India of a requisitioning order under Rule 75A of the Defence of India or a requisitioning order under the total of the Defence of serious Rules on a house or business property lease containing no special provisions in that respect, particularly in regard to the following

(a) whether the requisitioning order has the effect of (i) cancelling or (ii) suspending the lease;

(b) if the effect is merely to suspend the lease, (i) is the period of suspension co-terminous with the period for which the requisitioning order remains in force and (ii) will the rights and responsibilities of the lessor and the lessee under the lease be revived on the expiry of the period of suspension?

So far as the Chamber's solicitors could ascertain, there was no applicable case law in India, but no reason was seen why the decisions of the Courts in India should differ from those in the United Kingdom. During the last war it had been ruled in England that the tenant of a flat which was requisitioned by Government continued to be liable to pay rent to the landlord and the tenancy was not determined by the requisitioning. As, in the solicitors' view, the lease was not suspended, they did not think the points raised in paragraph (b) arose.

As further enquiries in other directions elicited no satisfactory solution of the problem, it was decided that the Chamber should place the matter before Government. This was done in a letter dated 14th July, requesting clarification of the position existing at the present time between the landlord and the tenant, and suggesting that the solution might take the form of action on the lines of the U. K. Landlord and Tenant (Requisitioned Land) Act, 1942 in so far as it confers on the tenant of requisitioned property the option of disclaiming his lease within a specified period.

(The Chamber still awaits a reply from the Government of India.

Requisitioning of motor transport.-It will be remembered that the Police notified certain owners that their vehicles had been earmarked for requisitioning in the event of emergency. When emergency conditions arose and the owners of these vehicles were instructed to hand them over, no definite arrangement had been made for purchase or compensation on the part of Government. Owners were, in many cases of which the Chamber was informed, considerably inconvenienced by the loss at short notice of vehicles which had been doing very necessary work and of the use of which they were deprived for an indefinite period. The Chamber ascertained from the authorities early in February that the system of requisitioning had been changed. Under the supervision of a Special Officer of the Motor Vehicles Department, the following is the procedure :-

Vehicles are selected for requisitioning according to the owner's circumstances and with regard to the persposes for which be is using the whiches. Where the meaning the confined to the course of more, time of the confined to the course of more, time of Folior requirements—is make with due regard to the circumstances of the "individual case,"

In all cases a notice of intention to requisition is sent to the owner, who is given an opportunity of presenting objections to the Special Officer in person,

Where a which is requisitioned, it is either purchased outright at a valuation and becomes Government property; or where its use contributes directly to the owner; livelihood, a "the pind at a fixed monthly figure. When the vehicle secentially returned to the pind at a fixed monthly figure. When the vehicle is eventually returned to the pind and the white the vehicle has depressable the "hire" paid in this way much the extent to which the vehicle has depressable.

This procedure was applied to the vehicles requisitioned under the previous system and is still in operation. In the case of "hired" vehicles it is at the option of Government when the vehicle is returned to the owner—depending on the period of the emergency.

Requisitioning of bicycles.—Following on the registration of cycles in Bengal, in terms of the Pedal Cycles (Registration) Order, 1942—published with Chamber circular No. 92-1942 of the 7th April—the police undertook on behalf of the military authorities the requisitioning of a substantial number of privately-owned bicycles. This requisitioning order gave rise to several complaints on the part of Chamber members, partly on the grounds that bicycles of importance in the conduct of their business were being taken and partly on the grounds of the inadequate compensation being paid. Cases were instanced in which brand new or practically new machines had been requisitioned at much below both the current market value and the price actually paid

These and other connected points were taken up by the Chamber with the Commissioner of Givil Defence and assurances were received, firstly, that the bisycles being requisitioned were required for unitiary purposes—though it was pointed out by the Chamber that evele wholesalers, dealers and retulers had by no means been denoted of their stocks of new bicycles; secondly, that the contract of the part of converse against were a necessary recens the grounds that the bicycles in one-time industries or entered in war work such as A. R. P. or civil described in the contract of the part of converse and the contract of the part of the contract of the cont

Petrol rationing: (1) Substitution of animal transport.—At the beginning of January the Government of Bengal remeated the Chamber, in consultation with order it was possible, in view of the further cut in petrol available for civil consumption, to eliminate all non-essential motor-driven public transport by substituting animal transport. This

request was referred to members and to all Associations connected with the Chamber. The replies received indicated clearly that these interests fully appreciated the desirability of making use of animal or other non-petrol driven transport. It was evident that all industrial and commercial interests were carrying out the process of substitution as rapidly as possible, subject to the then limited availability of alternatives such as bullocks and bullock-carts, with suitable facilities, and gas-producing generators for mechanical transport. Informing Government of this, the Chamber pointed out that, if Government could do anything to increase the supply of these alternatives, the process of substitution would be creatly facilitated. The Chamber hoped that it might be possible for Government to grant reasonable supplies of petrol in bona fide cases in which elimination of netrol-driven transport would adversely affect the war effort by slowing down production and business generally-for example in the case of the transport of senior supervisory technical and administrative personnel, and of essential or perishable commodities.

(2) Trailer pumps.—Requested by the Government of Bengal to rapport whether factories and other industrial concerns in which trailer pumps had been provided were experiencing difficulty in securing supplies of petrol for the pumps, the Chamber forwarded particulars and suggestions obtained from members. It was subsequently decided by Government that the Chief Inspector of Factories should maintain a list of trailer pumps used in factories, and that all anolications for petrol for use in these pumps should be submitted through him to the Petrol Rationing Authority. Government's memorandum to this effect, containing narticulars of the form of amplication, was reproduced in the Chamber's circular No. 50-1042.

(3) Office Pouls.—Throughout the year the Chamber has been in close touch with the Petrol Rationing Authorities on questions affecting rations for Commercial and Industrial purposes. One of the main points which was taken up by the Chamber in a letter to the Provincial Rationing Puthority in October was the arbitrary procedure adopted by the Petrol Rationing Department of the the season of certain 'office pools', namely of cancelling and remining the return of the permit or permits for one or more of the cars in the non-accompanied cometimes by a reduction in the pools' allotment of petrol. Cancellations of permits had been in the pool's allotment of petrol. Cancellations of permits had been interested to the work of the work of

included in the office pool for the purpose of obtaining sufficient petrol for starting up, and receiving an allotment from the pool on that basis.

The effect of these cancellations, in the Chamber's opinion, was to hamper basiness to the detriment of the war work on which the large majority of the firms concerned were engaged. No business at the present would maintain and operate a fleet of cars surplus to its immediate establish requirements. Members who had experienced any of the essential requirements. Members who had experienced any of the essential requirements. Members who had experienced any of the essential requirements. Members who had experienced and follows:—
—in circular letter No. 4681-1493 of the 36th Cotcher—as follows:—

- (i) Where the amount of the pool has been reduced concurrently with the cancellation of permits for cars covered by the pool, application should be made to the Petrol Rationing Authority, Calcuttal Area, for the restoration of the former amount of the pool's
- (ii) Pending further discussion of the question of the cancellation of permits, for cars included in an office pool, no action should be taken on the demand made for the return of the permits.
- At the heginning of November advice was received from the Potent Rationing Authority, Calcutta, intimating that where office hooks had been reduced on account of the cancellation of car permits, the November ration would be the same as that for October, and that car permits recalled for cancellation would be restored to the firms and companies concerned.
- (4) Basic patrol rations.—Circulars have been issued quarterly to members appending instructions published by the Petrol Rationing Authority, Calcutta Area, in regard to the issue of basic petrol ration coupons.

Restriction on the movament of notrol-driven buses in Calcutta and Howrah.—On the 4th January 1949 an order came into force restricting the movement of netrol-driven buses to certain hours. i.e. between 6 a.M. and 11.30 A.M. and between 4.30 -2M. and 10 P. fast attention of the Chamber was drawn to the difficulty in which this restriction placed some industrial concerns which were working day and night shifts, and the only available transport for whose working day and night shifts, and The new order meant dislocation of working hours with probable reperenssions on war production.

The Chamber executained from the Point Retioning Authority that there was no likelihood of the restriction being lifted to meet

such cases, and that the intention of the Government of India was to compel a transfer from petrol-driven transport to coal gas producing units or other forms of transport. Since that time more non-petrol draven buses have become available for transporting workers, and as there is no restriction on their hours of plying, the situation has been somewhat cased.

Import Trade Control .- In February the Chamber addressed the Central Government on a point of practical difficulty which arose, particularly in the case of shipments from America, under regulations relating to the issue of import licences under Notification No. 56-1.T.C./41 of the 3rd August 1941. The Chamber understood that such licences were issued a month in advance, covering a two-month period; that for example, it was possible in November 1941 to obtain licences for the period January/February 1942 and, in the absence of an extension, the shipment had to be made and the bills of lading dated during that period. It was also understood that Import Trade Controllers at the ports had discretion to extend the validity of a licence for one further period of two months but not longer; if further extension were necessary the matter had to be referred to Delhi. The Chamber pointed out that under present circumstances American manufacturers and suppliers were more often than not unable to produce and arrange shipment of goods within the extended period of the val.dity of licences, owing partly to production difficulties and partly to delays in obtaining shipping space. It was therefore recommended to Government that Import Trade Controllers at the ports be given discretion to extend the validity of a licence by more than two months, where there was evidence to show that the delay in the shipment of goods was due to causes beyond the control of importers.

In reply to this recommendation Government stated that the Chamber had been misinformed with regard to the regulations covering the issue and extension of licences. Import licences, Government pointed out, might be issued by Import Trade Controllers in two bi-monthly periods in advance of the period for which they were to be valid. A licence valid for the period January/February 1942 could have been issued any time after 1st September 1941. As regards the extension of licences, Import Trade Controllers had had the power to extend their validity for one bi-monthly period where evidence showed that the delay in shipment of the goods concerned had been due to circumstances beyond the importer's control. Instructions had, however, prior to the Chamber's taking up the matter, been issued that Controllers might now extend the validity of licences up to a maximum of two bi-monthly periods, and applications for further extension might be received by them and forwarded with their recommendations to the Government of India in the case of goods specified in Part A of

the Schedule to Notification No. 56-L.T.C./41, and to the Chief Controller of Imports in the case of goods contained in Part B of the Schedule, Government left that the powers given to Import Trade Controllers should be sufficient, but would continue to watch the situation and should they be convinced of the hecessity we prepared to consider a further grant of discretionary power.

Again in October the Chamber addressed Government, after consultation with the Calcutta Import Trade Association, reviewing the main difficulties experienced by importers in connection with the current Import Trade Control Regulations.

The following were the various points submitted for consideration:—

It is appreciated that matters of policy should be dealt with by a Central Organization such as that of the Chief Controller, Imports, but experience during the control of the Controller of th

antiberry to import direct from officials at the ports.

An alterry has been made by the Gereenment of Initi to explain in detail to explain in the control of the length of the control of the

Considerable confusion exists a present a second also of the conficient with a present a second also of the conficient with a present a second also of the conficient will be second as a second also of the conficient with the second as a second as

Finds Controllers at the Ports.

A general complaint, which recapt to be justified, in that the returns called an are too claborate and the Chemy to make the company to go the suggestion are stored and the Chemy to the company to go the suggestion because the company to go the suggestion because the company to go the suggestion of the company to go the company to go the company to the company to go the company to the company to the company to go the company to the co

I am also directed to draw your special attention to the anticipated results of the delays which have occurred sence the present procedure was nitroduced. A mire proportion of imported goods is required directly or indirectly for the war refect and, in consequence of the time taken to issue licences, the situation in properties of the state of the control of the state of the control of the whole procedure of the consider it escential that an early examination of the whole procedure of the energy and the control of the whole procedure of the energy and the control of the whole procedure of the energy about the made in order to endow the energy and the control of the whole procedure of the energy about the made in order to endow the energy and the

Another grave hardship on a certain class of importers which has been brought to the Clamber's notice in in the case of those imperient who deal with their own enacles; in the United Kingdom otherwise than on the basis of letters of certain the contract of the contract

Purthermore, this would still leave these importers in a difficult position in regard to goods pant for between the 9th May and the 6th June and also in regard to goods which were contracted for some nomble sefore the 4th May and/or the 6th June and which, for reasons beyond the importors' control, were either manaulactured or unshipped before the 1st Juny.

As a result of discussions that have taken place between the Calcium and the Calcium and the Calcium and the Calcium and Association, it is hoped that some satisfactory re-organisation of the Pepartment will eventuate. The discussion which took place at the meeting of the Associated Chambers of Commerce throws light on the various points referred to above and on the administrative changes effected by Government.

Imports into India: Shipping facilities.—In March the Chamber was asked to advise whether goods sold on the usual indent basis, e.i.f. Calcutta or Madras, could be tendered to the buyer if, owing to danger of shipping in the Bay of Bengal, the goals were shipped to another port in India. While all indents in use by commercial houses in Calcutta contain a force majeure chanse, in view of the strict censorship regarding movements of steamers, it was thought that it might be difficult for the seller to prove force majeure in such cases.

The joint opinion of the Chamber and the Calentta Import
Trade Association was that the tenderability of goods shipped to a
port in Iudia other than that specified by the contract must depend
on the terms of each particular contract between the buyer and the
seller: and that if the indicat were simply e.i.f. Calentia, it would
be incumbent on the shipper to obtain the permission of the
consigue before shipping to another port, but that in present
circumstances this permission would not in practice be difficult to
obtain

Importation of medicines from the United States.

—In November, the Chamber addressed the Government of India,
Commerce Department, regarding the short supply of medicines and
drugs in India and a second of the India and India and India
drugs in India and in for the purpose of advising Government
as to which drugs and in for the purpose of advising Government
as to which drugs and in Gleical Planmancoposts of the exporting
countries) it was essential manport into India from abroad. The
resolution implied the continuance of the Import Trade Control on
drugs and under diese until the Advisory Punch were in a position to
submit, for the conscienced of Government, any recommendations
they had to make.

The Chamber Committee were of the opinion, in view of the seriousness of the situation, that some attempt should be made to modify the existing restrictions. No supplies were coming from the U, in o slipments made after the 1st July could be imported with the interest of the control of the property of

Towards the end of December a reply was received from the Department of Commerce stating that arrangements had been made in September under which shipments of medical stores to India were permitted in the U. K. on the advice of the Medical Stores Committee at the India Office and that particulars of shipments thus made were forwarded from the India Office to the Government of India, whereupon the necessary import licences were issued in advance of the arrival of the goods concerned.

It was pointed out that this arrangement was a temporary one and that it we ploped to adopt a more permanent and satisfactory system at a later date when it had been possible to assess the minimum necessity of this country and compare them with estapplies which the U. K foods release. The Department of Commerce considered the best form arrangements would be the considered the total the best form arrangements would be the considered the total release the best possible to this country from the U. Rid serve to bring adequate supplies to this country from the U. Rid serve to bring

Lease and Lend: Agents' and dealers' remuneration in respect of services rendered in regard to goods purchased.—The position of dealers and devoting a considerable amount of time, translet and expense in Tank of the position of dealers and devoting a considerable amount of time, translet and expense in respect of orders which the Indian Government are now placing

through Lease/Lend procedure was brought to the attention of the Chamber in a circular issued by the Associated Chambers of Commerce of India.

The Associated Chambers, in replying to the constituent Chamber responsible for raising this issue, explained that the President had instituted enquiries and had received the following information from the Supply Department Secretary, who emphasised that it was necessary to consider two separate types of Lease/Lend transactions, ris::—

(i) Those in which the Department of Supply parker to demands whitever on agents or leaders in India, as, for complex does a standard machine is ordered from a consistency of the complex does a standard machine is ordered from a consistency of the complex does not be a standard machine is ordered from a consistency of the constant of the constan

(2) Transactions in which it is desirable or measury for the Supply Department in see the secret, or dealers' organization for services such as the preparation of such as earlier, ascendar of empirical contention, etc. So far as this type of transaction is contained to the secret of the Supply Department to nake use an arrangement of the Supply Department on nake use nature and the order of the force where the Department cannot handle the nature and the order of the force of the supply itself. In said cases, the terms on which these services are utilised are suggestated with the individuals or groups and depend on the nature of the services.

It was also pointed out that the American administration considered that a fair charge for services was all that could be allowed; that agreements had been negotiated on the merits of individual cases; and that this practice would continue.

Supply Department policy: Agents in India.-An assurance was received from the Government of India that it was not their policy to deal directly with manufacturers to the exclusion of the agent in India. In certain cases, owing to export and financial controls in other countries, the Government of India have been compelled to place orders direct with the Governments of these countries, for example in the case of technical stores required by the military authorities. But Government would prefer—the Chamber was informed-to adhere to the normal policy of ordering from the Indian agent under the rupee tender system. The decision of the United Kingdom Government, that manufactured goods required for the Defence Services must be ordered inter-governmentally, is a case in point but the decision will in time operate to relieve the pressure on stockists in this country and benefit Indian industry generally. If the Indian agent receives a "ration" which is intended to enable him to retain a fair proportion of his ordinary business. and if this "ration" is taken up without warning by the Defence Services -as frequently is the case at present -it becomes difficult if not impossible for the Indian agent to carry on his normal business. The rupec tender system, involving the placing of orders with importing houses or agencies in India, will continue to be used by the Supply Department except in special cases in which controls in other countries render it ineffective.

Abolition of "Bengal" Time: Adoption of Indian Standard Time.—Since, in the opinion of the military authorities, the existence of two standards of time in India involved a risk of confusion that might prove prejudicial to operations, it was decided to observe one uniform standard time throughout India, "Bengal" or "North-East India" Time was accordingly abolished as from 15th May, and Indian Standard Time was adopted throughout India.

The Chamber made representations to the Government of India uring that North-East India Time be adopted throughout India instend of Standard Time, but Government were unwilling at the time to make this further change. Accordingly the Chamber issued a circular to member recommending that, as the Railways were unable in the sheet that a standard in the sheet furnings, all businesses the control of the form 15th May open one hour carlier by the retarded clock and close one hour carlier in chestrogen. Under this arrangement the same "sun time" was observed.

In June the Chamber, again put forward for consideration by the Central Government the main points in favour of the adoption of daylight saving for the whole of India before the next cold weather. These were, briefly:—

- (1) In North-East India darkness will later in the year set in so early as to result in a large volume of passenger traffic demanding transport under black-out conditions thus exposing the public to dangers which should be avoided.
- (2) If daylight saving is not introduced, a complete revision of the time-tables of the Calcutta local and suburban valivary services will be necessary, with consequent dislocation and disturbance of arrangements already in
- (3) The prolonged overlapping of industrial load with the earlier office, domestic and street lightling will impose a strain on the supply of electricity which will result in real danger of a breakdown, with serious effects on the expanding production of war necessities.
- (4) Failure to introduce daylight saving will result in the increasingly wasteful consumption of coal and unnecessary demands on transport of all forms.

(5) The A. R. P. and other Civil Defence necessities of the large areas in North-East India most vulnerable to enony attack and responsible for by far the largest part of India's industrial output should take precedence over the convenience of other provinces more fortunately situated.

While it secured that these arguments applied almost solely from the point of view of Pengal, Assum. Blain and Or'san, the general case for daylight saving applied equally to the whole of India, especially on the grounds of the great saving which would result in the consumption of electricity and coal, and in transport. India in this respect is no different from other countries which have acknowledged the benefits of daylight saving, particularly in war time. The Chamber strongly urged that the necessary preparadise shell be made for the introduction of daylight saving to the extent of one hour as from the beginning of September 1942, with adequate notice to all concerned.

In conformity with the Chamber's representations, notification was received from Government that a decision had been made to achance clocks throughout India by one hour from 1st September 1942; thus making Indian Standard Time 62 hours ahead of Greenviel Mean Time.

On the 11th August a circular was issued by the Chamber to members recommending the alvancing of business opening time in offices in Calcutta by one hour from 1st September 2.9, from 8.39 to 9.30 A.M. It was pointed out that continuance of the then existing office hours during the winter would cause a great deal of inconverience to employees and a suggestion was made that from 1st September business hours in Calcutta should be brought into line with those of other business centres in India by reverting into line with those of other business centres in India by reverting to the arrangement that was in operation when Bengal Time—to the arrangement should be supported to the control of the support of the

Members were also informed that the Chamber had made magnenests with the Railways whereby a from the morning of 1st Reptember, suburban time tables would be altered accordingly; and c.g. that a suburban train previously the suburban train previously that a suburban train previously the suburban trains and the suburban trains and

Essential Services (Maintenance) Ordinance. 1941.

—The Essential Services (Maintenance) Ordinance. 1941. was published for members' information in circular No. 4-1942. In

February, after close consideration of the subject, the Chamber issued a circular expressing the view of the Chamber Committee and of the Industrial Affairs Sub-Committee that, for the present, no action should be taken to encourage the application of the Ordinance to industry in general or to any particular branch of private or company managed industrial enterprise. It was the opinion of both Committees that penal legislation was to be deprecated at that stage and was unlikely to achieve its object; that in the existing state of labour the application of the Ordinance was likely to enhance the workers' feeling of insecurity and to give scope for further agitation, without having any marked deterrent effect in view of the administrative difficulties of enforcing the Ordinance; and that the penalties might act as a brake on the return to work of those who had left their posts in panie,

Though on the whole this view, expressed early in the year under report, still holds good and though its soundness has not been disproved, some modification of it has been rendered necessary by later developments: for instance in the case of certain public utility concerns the application of the provisions of the Ordinance has been thought to be desirable in the public interest.

Relief to debtors whose assets are in enemy occupied territory. The Home Department of the Government of Bengal requested the views of the Chamber on a question raised by the Government of India regarding the desirability or necessity of granting relief to evacuees from Burna and other countries in the Far Eastern War Zone, and others whose assets are mainly in enemy occupied territory, from legal processes assess are many in enemy occupied territory, train legal processing instituted by their creditors in India, in the form of a moratorium

The Chamber, whilst being in sympathy with the plight of the obtainer, whilst being in sympathy with the pigure ovacuees in this country, considered that the suggested scheme was evacuees in this country, consumered that the suggested scheme was neither practicable nor generally necessary and that the effect of putting it into operation might merely be to provide loopholes for patting it may operation magnitude by the coproving evading the payment of debts which could be met.

Government were so advised.

Scheme for the recovery of A. R. P. costs in Scheme for the Accovery of A. R. P. costs ... factories.—In circular No. 237-1942 of the 11th September there factories.—in cremar ro, got berg of the 11th September there was reproduced, for the information of members, correspondence was reproduced, for the information of members, correspondence which had been exchanged between the Chamber and the which had been exemangen between the Chamber and the Government of India regarding the position in respect of the Government of india regarding the position in respect of the recovery of A. R. P. expenditure in factories. An announcement recovery of A. R. P. expenditure in lactories. An announcement made by the Central Board of Revenue relating to the admissibility made by the Central Board of Revenue relating to the admissibility of A. R. P. expenditure for the purposes of income tax and excess

profits tax was also attached. A later circular, No. 257-1942, set out the conditions subject to which expenditure on camouflage measures would be also accepted as revenue expenditure.

Contributions to War Charities: Allowance as a charge for excess profits tax purposes .- A member of the Associated Chambers again raised the question of admitting as a charge for excess profits tax purposes specific contributions to a War Purposes Fund made by firms, companies and individuals. In 1940 the suggestion was made to the Associated Chambers that contributions to war and other charities should be allowed as a revenue charge for excess profits, income, and super-tax purposes, but the weight of opinion was against taking action to have this put before Government. It was felt by the constituent Chamber which previously raised the question that a specific contribution to a War Purposes Fund is easily distinguishable from moneys contributed to a charitable fund or institution.

The Bengal Chamber could not see its way to support the recommendation that the Central Board of Revenue be approached in this connection. Its reasons were the same as were advanced against the proposal in 1940, and in addition, the Chamber considered it virtually impossible to draw up a full list of what might be included within the scope of the term "War Purposes Fund"; nor was it thought probable that the proposed concession would have any psychological effect on the contributions to such

Information was subsequently received from the Associated Chambers that the proposal had again failed by a substantial majority to gain the support of the constituent Chambers, and that no action would therefore be taken.

Taxation of interest on Defence Loans.—Regarding contributions to Government of India Defence Loans the issue price of which is increased by the net amount of interest for the broken period up to the date of purchase, Government decided that in such cases the investor should be assessed only on the difference between the interest received for the half year and the increase in price paid to Government representing interest for the broken

The instructions of the Board of Revenue in this connection were issued by the Chamber to the heads of member firms in May.

Purchase of Defence Savings Certificates by firms on behalf of their employees.-In connection with advances by firms to their employees for the purchase of Defence Savings Certificates, the Chamber reproduced in circular No. 98-1942 a

letter from the Joint Honorary Secretary, Bengal Defence Lone Committee. The Committee had been asked what the position would be in the event of an employer's obtaining a duplicate certificate without the knowledge of his employer, who was holding the Certificates withe advances were being repaid by monthly deductions from salary, and prior to the full repayment of the cost price of the Certificate. The question was referred to the Finance Department, Central dovernment, who replied that—

(a) when the original Certificate has been lost or destroyed the holder is not until the circumstances in which the original has been lost or destroyed have been reported to the lost Office;

(b) on receipt of this report the application form is always consulted in the Post Office before the issue of an Accountant-General's Declaration is sanctioned;

(c) firms which advance money to employees for the purchase of Certificates abould, therefore, record the fact on the reverse of the application form and state that the Certificate will be retained by them until repayment;

(d) on socing this endorsement the Post (ffice will regularly refer to the firm before issuing an Accountant-General's Declaration; and

(c) as regards Certificates already issued under the advance system, firms may inlimate to the Post Office of issue particulars of the Certificates kept in their custody so that the Post Office may note the fact on the reverse of the application forms.

The Bongal Defence Loans Committee asked that the necessary instructions be issued immediately by the Director-Goneral of Posts and Telegraphs to his Department, and informed the Chamber of the precedure in order that firms would be enabled to endose application forms submitted to the Post Office in the meantaine, in order to save them the trouble of having to submit lists later.

The Defence Loans Committee have also been instrumental m clearing up a number of further points in connection with deposits in Post Office Defence Savings Certificates under the Indian Finance Act, 1942 and the Indian Finance (Income Tax) Rules.

Auxiliary Proces.—At the request of the National Service Advisory Committee the Chamber investigated several questions regarding Auxiliary Force membership in the Calcutta area. Bursonant for membership in the Calcutta area. European below the ago of \$4\$, not serving with overy able-bodied should be on the active strength of an Auxiliary Borce unit, the of 45, were members of the Ordinary or Emergency Reserve of the Auxiliary Forces.

The Chamber recommended inter alia that members in the above category, should transfer to the active strength. The

response to the recommendation was not satisfactory, and a list of names of men, who had, in the Chamber's opinion, no reason or inadequate reason for remaining in the Reserve or Emergency Reserve, was forwarded to the National Service Advisory Committee for further action.

In January, following upon correspondence exchanged between the clacuta Area Commander and the Calcutta Soctish setting out the terms on which the Emergency Beserve Company might be absorbed into the active strength of the unit, the Chamber commended these terms to the scrious attention of members. The response to this further recommendation was not very satisfactory, and the Chamber Committee were of the opinion that the Xational Service Advisory Committee should follow up the efforts made by the Chamber to influence enrolment in the Auxiliary Forces or transfer to the active list from the reserve.

Other points of importance which the Chamber has taken up concern (a) the manning of anti-aircraft machine gun posts, (b) the procedure to be adopted on the occurrence of air raids, (c) the wearing of uniforms, (d) denial policy and (c) embodiment.

With regard to embodiment, authoritative information received to the Clamber was given to members in circular letter No. 2085-1942 of the 16th May. This circular letter was followed up by another issued in June informing members that an assurance had been received that, provided the military situation did not preclude such a course, the Officer Commanding the Calcutta Area would consult the President of the Chamber before the issue of orders for the embodiment of any unit of the Auxiliary Force in the Calcutta Area.

National Service: Subjects of Eire.—A member where European staff had been considerably depleted by the demands of national service consulted the Chamber on the question of bringing out additional staff from Eire. The Chamber ascertained from the National Service Advisory Committee that subjects of Eire, which is described as a Dominion in the Statute of Westminster, 1931, are European British subjects under the National Service Act. The Government of India, however, is applying to Dominion subjects the United Kingdom rule that they should not be conscripted until they have been for two years resident in the country. A subject of Eire brought out to India to relieve the staff position would be protected by this rule, but if in their opinion the employer's position warmatted it, the National Service Advisory Committee could nevertheless recommend the calling up of some other European British subject in the firm.

It is recommended that members wishing to add to their European staff in this way should write to the Givil Defence Department asking them to agree to the proposal and to give an assurance that, on the arrival of the Eire subject in Idea neither he nor any other European British subject in lieu of him will be called up unless there is a radical change in the situation.

The European British Evacuees Order, 1942.—In the matter of the registration of European British evacuees from the reritory to the east of India, the Chamber was asked by the Commissioner of Police, Security Control, Calcutta, to assist in clarifying the position. There are two forms of registration:—

(a) Under the Rejustion (Regregary Doron), Agt. 1940, which applies to the Borneson Dritish subjects between the ages of stand 35 industrie feety thought a proper proper

(b) Under the European British Frances Order (gubbished with Chamber 18, 190-1943) which applies (6 to 41 mals Moropean British encaces obtained to the Saving officer or other rata II mals Moropean British encaces estationed the ascring officer or other rata II may be a support of the age of sixteen years and (ii) to any fenade enginesy's Forces with some the age of sixteen years and (ii) to any fenade enginesy's Forces with some particular of the sixteen years and the or unmarried daughter of a European British Denoces and the sixteen of the sixteen years and the European British Denoces with the sixteen of years and the European British Denoces with the sixteen of years of the European British Denoces with the sixteen of years of the European British Denoces with the sixteen of years of the European British Denoces with the sixteen of years of the European British Denoces with the sixteen of years of the European British Denoces with the sixteen of years of the European British Denoces with the sixteen of years of the European British Denoces with the sixteen of years of the European British Denoces with the sixteen of years of the European British Denoces with the State of the Sta

Evacuees from Burma and Malaya: Evacuee Reception Committee.—A very generous response was made firms in the membership of the Chamber to a limited appeal for Reception Committee. In al. 4,125 was subscribed and paid over to the Committee. The Chairman, in asking the Chamber to contributed so generously the Reception Committee to those who lad been so framed as to ensure sufficient funds to meet future requirements.

Economy in the commercial use of paper.—The imminent and serious shortage of paper, and the need for the most stringent economies in its use was the subject of a letter received had arrived to make an appeal to commercial interests throughout on the country to take every possible measure to reduce their demands on the very restricted supplies available.

The question was examined by an ad hoc Sub-Committee from the point of view of its application to the commercial consumption of paper, and in circular No. 256—1942 dated the 25rd October, the outcome of the Sub-Committee's investigations and their recommendations were communicated to all members of the

As members are aware, the whole question of the supplies of paper available for commercial and industrial purposes under the Paper Control Order was the subject of a resolution at the recent Annual Meeting of the Associated Chambers. Negotiations are in pagers with a view to at least one-third of the available supplies being released for commercial, industrial and general consumption.

Emergent curtailment of train services due to war conditions.—In March circular No. 72-1942 reproduced for members information a letter issued jointly by the East Indian, Renzal Nagpur and Bengal & Assam Railways, setting forth the problems with which these Railway Administrations were faced under present conditions, and requested the co-operation of members in curtailing passenger traffic.

In connection with this circular a member, taking steps to avoid unnecessary rail tracel by its staff, informed the Chamber that arrangements had been made for distributory centres throughout India belonging to the firm to be visited once every two months instead of monthly as previously. The Chamber recommended that other members with large seals sales organisations adopt a similar procedure, if possible, thus substantially reducing passenger travelling.

Tyre Rationing Order, 1942.—The provisions of the Tyre Rationing Order, 1942 was published in the Gazette of India dated Islh June, and the attention of members concerned was especially drawn to provision 5 of the Order, the effect of which was to require inter alia all those who own six or more commercial vehicles to submit in duplicate to the Controller of Rubber Manufactures, Department of Supply, New Delhi, a return of their tyre stocks and later than the 24th June 1942.

This information was issued to members in circular No. 167-1942 to which the necessary form to be utilised for the return of stocks was attached.

The Registration of Transferred Companies Ordinance, 1942.—On the 8th October 1942, Ordinance No. LIV was promulgated by the Government of India to provide for enabling companies incorporated by or under the law in force in certain parts of His Majesty's Dominions outside British India to continue to operate effectively by removal to British India.

The Chamber's circular No. 259-1942 appended a copy of the Ordinance. Rules under the Ordinance have since been published.

Supplies of beer from the U. K .- The Chamber was asked to give support to representations made to the Government of India by the Wine Spirit & Beer Association of India regarding the serious shortage of beer supplies from the United Kingdom caused by the demands on the restricted shipments permitted,

In addressing Government in June on the subject it was pointed out by the Chamber that a decision had been made in Great Britain at the beginning of 1942 that only one-third of the quantity of beer shipped to India in 1940 would be available for export during the current year. This decision-according to the Chamber's information-had been taken on the strength of advice given by the Government of India, through the India Office, that the requirements of troops would be met from supplies available ex Indian breweries. The falsity of this assumption was evidenced by the statement of the Wine Spirit & Beer Association of India that the Indian breweries were unable to satisfy military demands, with the result that military requirements had to be met from the restricted imports from the United Kingdom.

The Chamber therefore suggested in the interests of the trade that the question of permissible exports of beer from the United Kingdom be reviewed in the light of the altered circumstances caused by the recent influx of troops into this country.

Government's reply to the recommendations made was to the effect that in the present circumstances it was considered that the issuing of licences for the import of beer from the United Kingdom could not be justified, and that both the civil and military population must in future depend on beer brewed in India, together with such limited supplies as may become available from Australia. Restricted imports of spirits would, however, be permitted,

Telephone service: Hours of grouping.-Early in 1942 the Bengal Telephone Corporation Ld. consulted the Chamber on the subject of altering the home of grouping of telephone lines to private exchanges. With the introduction of Beneal Time and the change in office working hours, the hours of grouping-between 10 a.M. and 6 p.M. on week days and between 10 a.M. and 3 p.M. on Saturdays—no longer reflected the usual office hours. The Chamber therefore recommended, and the Telephone Corporation subsequently carried out, a change in the hours of grouping.

Transport and baling of inte and inte goods.-A change in the existing practice in baling manufactured jute goods

in such a way as to enable vailway wagons to be loaded to fuller canacity was the subject of a letter received from the Railway Board. The Chamber was asked to assist in promoting the suggested change. The recommendations of the Railway Board were communicated to the Indian Jute Mills Association, and the Chamber Committee requested that they be informed of any developments decided upon in conjunction with the Calcutta Jute Fabrics Shippers Association.

The Regional Controller of Transport has prescribed the dimensions to which bales of jute should conform so as to give the maximum possible loading capacity by rail and steamer; the cubic measurements must not exceed 14 cu. ft. for 31 md. bales and 16 cu. ft. for 4 md. bales. In regard to the method of securing bales offered for transport, the following order became effective from 1st December 1942:

No jute bale shall be accepted for transport to Calcutta and Jute Mills in Bengal unless such hale is properly secured with machine stretched ropes of not less than four strands.

Claims against Army Officers. - As members are aware from the Central Government's letter reproduced in circular No. 109-1942, the pay of an officer governed by the British Army Act cannot be attached for a debt unless the debt was incurred before the end of 1938, and the pay and allowances of an officer governed by the Indian Army Act, 1911, cannot be attached at all.

The Government of India have received a number of representations from individual tradesmen, and from the Federation of Trades Associations of India, on the subject of the attachment under legal process of the pay of Army Officers, but are of the opinion that no change is necessary in the law to enable tradesmen to obtain payment of debts.

In present circumstances it is not proposed to carry the matter further, the Calcutta Trades Association, to which the Chamber referred Government's letter, having decided to hold it in abeyance until after the war.

Central Food Advisory Council. In pursuance of the recommendation made by the Food Production Conference held last April, the Government of India decided to constitute a Central Food Advisory Council whose main functions would be :-

- (i) to pool, study and disseminate all available information;
- (ii) to plan on an all-India basis the food and fodder production programme for the different regions and to tender advice in regard to its execution; and

(iii) to advise the authorities responsible about the equitable distribution of the available food stocks.

In imparting this information, Government proposed that the President of the Associated Chambers of Commerce of India be appointed as a member of the Council ex Officio. The President, the Hon'thle Mr. R. R. Haddow, in intimating his readiness to serve on the Council, stated that he would make every endeavour to attend the quarterly meetings; in certain circumstances, however, he would take advantage of the option afforded him, as an ex officio member of the Council, and request another representative of the Associated Chambers to attend in his place.

The first meeting of the Central Food Advisory Council was held on the 24th-25th August. Another has taken place recently.

Fuel Oils Advisory Committee.—In the early part of the pera Government formed a Committee to handle the control of products which were in short supply, and asked the Chamber to suggest a representative of the consumers' trade in respect of furnace and high speed Diesel oils. Mr. S. Kave represented the consumer trade on the Committee for some time, and on his resignation Mr. H. C. Bannerman of Messrs. Macneill & Co. was nominated by the Chamber in his place.

Indian Red Cross Society: Blood Bank Committee.—The press, in common with the Chamber, has laid stress on the urgency of the need for blood donors. In circular letter No. 4550-1342 the co-oneration of members was enlisted in encouraging new and subsequent donors from among their staffs.

The Chamber clinic, which was established for the convenience of those working in Clive Street, functions weekly on Thursdays from 9 a.m. to 5 p.m. by appointment with the Blood Bank.

Entertainment of troops.—In July the Chamber in consultation with the Revd. C. J. Alchin. Garrison Chaplain of Calcutta, innerwated before the entertainment of troops stationed locally or visit bind Calcutta, and the co-operation of various industrial concerns in and around Calcutta has ensured its success.

Approximately 1,000 troops are conducted around works, and milk monthly, and a keen interest has been shown in the technique of Indian above, and in the working conditions to the monthly and in the working condition. The monthly area and the properties of the hospitality extended home—tea and referebaments, and in some cases facilities for swimming, darts, billiards, bridge, etc., have been provided. That these visits are proving a popular form of diversion and relaxation, the many letters of thanks received are evidence.

Following the air raids on the Calcutta area in December, one or two visits had to be cancelled but otherwise the scheme has continued without interruption.

Wav Telegrams.—The Federation of Chambers of Commerce of the British Empire has continued to telegraph each week interesting and authoritative information on the development of the war situation, both in the United Kingdom and abroad. Members of the Chamber have shown a keen interest in the subject natter of these cables which have been given wide publicity throughout the whole of India.

LAW AND LEGISLATION.

The Excess Profits Tax Act, 1940: Section 26(1)— The jute mill industry.—Under section 26(1) of the Excess Profits Tax Act, 1949 provision is made for an application to be made to the Central Board of Revenue with the object of altering the computation of the standard profits of the business as laid down in accordance with section 6(1) of the Act.

The Indian Jute Mills Association informed the Chamber that certain appeals had been made by individual members in pursuance of this section with unsatisfactory results and the suggestion was made that the Association should submit a joint representation to the Board of Revenue recommending that, in view of the circumstances of the industry during the years selected for the determination of the statutory percentages there should be a modification of the precentages in the case of jute mills. The Chamber was asked to lead support to such a representation.

The view of the Income Tax Sub-Committee, which was fully be andosed by the Chamber Committee, was that representation made by an industry as a whole would not be successful; in their opinion the Central Board of Revenue had always given individual applications importial consideration and the statutory procedure would have to be followed.

It is of interest to note in this connection that a general case to Government for special treatment on behalf of the cotton textile industry met with no success.

Excess Profits Tax Act: Loans and advances by managing agents.—During the year the opinion of the Clamber's Income Tax Sul-Committee was sought on two points relating to the treatment of loans and advances by managing agents under the Excess Profits Tax Act, viz:—

(1) Loans and advances made by managing agents to companies under their management before 1st April 1941 are not treated as capital within the meaning of Rule 5 of Schedule I of the Excess Profits Tax Act. These loans, however—it was argued—are utilised for acquiring assets and also serve the purpose of working capital. Had there been loans during the chargeable accounting periods, the companies would not have made such profit as is liable to excess profit ax. Therefore, these should be treated as cential.

(2) Interest on borrowed money is not deductible from profits for excess profits tax purposes under Rule 5. Schedule 1 of the Act. But interest paid on borrowed money is expenditure for earning the profits of the company and should, therefore, be deducted from the profits for excess profits tax purposes, though the statutory percentage on the increased capital is

The Chamber's Income Tax Sub-Committee considered these points and concluded that (i) there was no possibility of Government allowing as cquital all money borrowed prior to April 1941; and that if borrowed money is not deducted, interest on such money should be added back to profit.

Excess Profits Tax Act: Computation of capital employed: Rule 3, Schedule II, Investments: Partnerships.-In answer to an enquiry made made by a member of the Chamber, the Excess Profits Tax Officer, Companies District I, Calcutta, gave it as his provisional opinion "that United "Kingdom Government 1% Tax Certificates purchased with money temporarily idle but required to meet Indian excess profits tax accrued to the end of 1941 would be treated as capital employed, "as is understood to be allowed in the United Kingdom". The Chamber requested the Central Board of Revenue to confirm that purchases of such certificates would be treated as capital employed under the Excess Profits Tax Act in India. In reply the Board stated that such investments would be treated in the same manner as investments in Defence Bonds but that they could not give any absolute assurance that investments of the above nature would be treated as capital employed in the business regardless of

With regard to investments in Treasury Bills and Defence Bonds, the Board of Revenue issued a Press Note in March as

In computing for secon profits tax purposes the capital employed in a Act requires, in the case of a seconding period Rule 2 of Schedule II to the or beatnesses consisting whose of many in the Purposess, insurance in investments, the exclusion of investments and of moneya are capital or declined in investments, the exclusion of investments and of moneya are explained for the

perpose of the business. In deciding what memory are required for the purposes of a teniness, regard will be paid to any moreased accels carried, increased access by the business modified the paid to any more access to the paid to any more access to the paid to any more access to the paid to t

 that investments in Treasury Bills have to be treated on the same basis as bank deposits and other moneys capable of ready realisation;

(2) Defence Bonds must be considered from the point of view of whether the interactine is likely to be of a permanent or a temporary character. If in fact and intention the investment is clearly the merely temporary investment for a limited penel of moneys subsequently employed in the business such investments will be treated as capital employed in the business.

(3) Defence Bonds purchased with money arising from the realisation of investments previously excluded from excess profits tax capital should, however, in general be excluded;

(4) Defence Bonds purchased with borrowed money should also be excluded.

Excess Profits Tax: Set-off of deficiencies: Changes in partnerships.—A member drew the attention of the Chamber to the position in the United Kingdom in regard to the death or retirement of a member of a partnership firm. The Board of Inland Revenue practice is to allow the continuing partners appropriate relief in respect of deficiencies arising before or after the change. The Chamber's Income Tax. Sub-Committee were of the opinion that the Central Board of Revenue should be asked to grant similar relief in India. This was done, and in circular No. 188-1942 the Chamber reproduced a letter issued by the Central Board of Revenue stating the decisions arrived at by them. These decisions were regarded as satisfactory by the Chamber and no further action was taken.

Further information pertaining to this question was communicated to members in circular No. 303-1942 of the 29th December.

Excess Profits Tax: United Kingdom and India Botton 11(1): Procedure.—In circular No. 97-1942, the Clamber reproduced, for the information of members, a letter issued by the Commissioner of Income-tax (Central), Calentta, to all Excess Profits Tax Officers, giving a summary of the procedure devised to facilitate the quick disposal of claims for double excess profits tax paid in India and in the United Kingdom for coincident clargeable accounting periods.

A member who received demands for returns from the Excess Profits Tax Officers of Cochin and Travancore States kept the Chamber in touch with the position. In the opinion of the

member the claims of both States were ultra vires and the matter was referred to the Central Board of Revenue.

A resolution on the subject was also passed at the last meeting of the Associated Chambers and is now before the Government of India.

Double excess profits tax relief: Double income-tax relief .- The Board of Revenue have been asked by the Chamber to consider certain proposals made for the purpose of expediting the settlement of double excess profits tax relief and double income-tax relief in the case of companies subject to excess profits tax in India and in the United Kingdom. In the present circumstances considerable delay occurs before double excess profits tax relief is agreed and, in consequence, even greater delay occurs before double income-tax relief can be settled. It is only when double excess profits tax relief has been agreed and the income-tax assessments in both countries adjusted that the double income-tax relief in the U. K. and in India can be determined. This procedure has the effect of protracting the finalisation of all assessments for a considerable time; in fact, it appears that in some cases years must clapse before the actual tax position of sterling companies in the U. K. and in India is finally

The recommendations put forward were :-

(i) That on errors point in a seesament being ands in this country and the lay assesses authorizing the for double excess profile not relief being completed fourtenests representative in policient principals of agreement preparation of the company in the control of the company in the company in the company in front would also settlement and the company in front would also delay and the right matter than the company in front would also delay and the right matter than the company in front would also delay and the right matter than the company in front would also delay and the right matter than the company in front would also delay and the right matter than the company in front would make the great front excess possible to the company in front would also delay and the right matter than the company in the

General State in the property of the property

The Chamber expressed the hope that these proposals would receive sympathetic consideration especially in view of the fact that likely to welcome any procedure which would expedite the settlement of taxes.

Indian Income Tax Act, 1922: Section 23A.— Circular No. 151-1942 contained correspondence which had been exchanged with the Central Board of Revenue with regard to section 231 of the Indian Income Tax Act, 1922.

It had been pointed out to the Board that unless the excess profits tax assessment in respect of a company is made within six months of the date of the general meeting, it is often impossible for such a company to determine with any reasonable degree of securacy what will be the figure of its assessable income from which it has to distribute the minimum divident required by section 28A. The Board, therefore, decided that in respect of a company liable to excess profits tax, a dividend declared within the time limit laid down in section 28AC, and expressed as an adequate percentage of the assessable income, as reduced by the amount of income-tax and super-tax demand relating thereto but payable when that figure is known, would be deemed for the purpose of section 28A accompliance with that section.

A practical difficulty, the Chamber pointed out, would arise this decision of the Board, namely that some shareholders of private companies would not be prepared to wait for payment of their dividends until the company's assessable income was made known. To meet this point, the Chamber asked if the Board of Revenue would agree also to section 28Δ being applied, if desired, in the first instance to estimated income-tax profits, subject to the company undertaking to pay, after the assessment had been completed, such further sum as might be necessary to bring the total up to the required percentage, namely 60%.

In reply, it was stated that, if the Chamber's suggestion meant allowing a company to which the first provise to section 23A did not apply to distribute in the first instance 60% of the estimated income assessable to income-tax, loss income-tax amper-tax demand relating thereto, subject to the company undertaking to distribute, after assessment, such further sum as might be necessary to make up 60% of the income actually assessed to income-tax, to make up 60% of the income actually assessed to income-tax. less income-tax and super-tax demand relating thereto, the Board was agreeable to doing 80.

Income Tax: Depreciation and Obsolescence.

(a) British and other foreign shipping companier.—The Central British and other foreign shipping companier.—The Central Insurants 112 and 113 of the Income Tax Manual (7th edition) should be followed in respect of the assessments of foreign shipping company furnishing annual accounts for the alia, a foreign shipping company furnishing annual accounts for the whole of its business, Indian and foreign, to adopt the U. K. wear

and fear allowance for the purpose of the computation of its income in accordance with the second method provided by Rule 33, and also allow a British shipping company to be assessed on the bass of a ratio certificate granted by the U. K. authorities regarding the income or loss and the wear and tear allowance.

The bearing on this question of the provisions of sections 10(2)(vii) and 24(2) had to be reconsidered. As no record of any depreciation had been kept in India, the Board circular stated, in respect of the companies assessed in accordance with either of the above methods, the written down value (without which the provisions of section 10(2)(vii) cannot be applied) could not be worked out. If, therefore, any foreign shipping company desired to follow the method of electing the U. K. wear and tear allowance for the purpose of its Indian assessment, it should either agree to forego the allowance under section 10(2)(vii) - Government also agreeing to forego the tax on the "excess" described in the second proviso to section 10(2)(vii)—or give particulars (agreed with the U. K. authorities) in respect of (a) the original cost of the asset sold or discarded, (b) the aggregate U. K. wear and tear allowance in respect of that asset, and (c) its scrap value or sale price. The "excess" or the loss computed on the basis of these particulars would, in that case, be added to or deducted from the whole world income computed for the purpose of the second method in Rule 33. As regards companies electing to be assessed on the basis of the U. K. ratio certificate, it would not be possible to apply the provisions of section 10(2)(vii) to such cases and the companies concerned would have to accept this position.

Regarding section 24(2), there would be no difficulty in respect of companies electing the U. K. wear and tear allowance only. It would, however, not be possible to work out corespondingly the loss to be carried forward in respect of the companies electing to he assessed on the basis of the U. K. ratio certificate, unless the certificate in respect of the assessments for 1939-40 onwards contained the following particulars in place of the particulars furnished for assessments up to and including the year 1938-39:-

- (1) the ratio of profits (hefore deduction of any previous loss) of any accounting period as computed for the purposes of the U. K. income-tax, computed without making any allowance for wear and tear, to the gross earnings of the company's whole fleet:
- (2) the riio of loss (before including any previous loss) of any accounting period, computed as above : and
 - (3) the ratio of the U. K. allowance for wear and tear to the I seigross 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 being applied to the Indian "gross earnings", it would be possible to work out the proportionate Indian profit or loss and depreciation, and there would be no difficulty in carrying forward the loss or the depreciation or both as the case may be.

This arrangement was accepted by the Chamber Shipping Sub-Committee as being satisfactory to shipping companies assessed on the ratio certificate basis.

(b) Buildings and furniture.-With regard to the resolution which was carried unanimously at the 1941 Annual General Meeting of the Associated Chambers, namely that:

This Association again urges upon the Government of India the need for an early amendment of section 10(2)(riv) of the Indian Incomestax Act so that when lesses are incurred through the sale of a building or furniture, or through these becoming absolute, such losses will be allowed as a deduction from income.

and which was duly forwarded to the Board of Revenue, the Chamber was informed that Government "do not contemplate "making the amendment proposed, and that as far as buildings are "concerned the double depreciation allowance for factory buildings "goes a considerable way to meeting the grievance. As regards "furniture, obsolescence is being allowed under executive orders".

(c) "Written down" value.-With circular No. 157-1942, there was published, for the information of members, a circular letter from the Central Board of Revenue regarding instructions for the computation of the "written down" value in assessments for 1942-43 onwards.

Income Tax: "Tax Free" dividends.-In February, the Chamber issued for members' comments, a circular containing a memorandum by the Chairman of the Income Tax Sub-Committee. and a letter from the Chamber's legal advisers on the subject of "Tax Free" dividends. The memorandum pointed out that under Rule 14 which prescribes the form of certificate which principal officers of companies must furnish under section 20 of the Income Tax Act when paying dividends to shareholders, it is essential to state whether the dividend is "free of income-tax" or not. Under the existing Income Tax Act virtually no dividend can be "free of tax". and it was suggested that this fact should be brought to the notice of the Board of Revenue so that the Rule might be corrected. Advice had been received, however, to the effect that neither under the Companies Act nor the Income Tax Act has a company the right, such as is given under the British Income-tax Acts, to deduct income-tax from dividends. A company was thus placed in the invidious position of not being able, strictly within

the law, to declare a dividend either "less income-tax" or "free of income-tax". If directors described a dividend as a certain percentage "less income-tax", their right to deduct the tax might be challenged by a shareholder: and if they called it "free of income-tax" a shareholder might claim that, super-tax being income-tax, the company should refund any super-tax being income-tax, the company should refund any super-tax suffered by the shareholder on the income from his dividend. Going on to point out further difficulties arising under the incorrect Rule, the memorandum concluded that companies in India should be encouraged to follow the usual custom of the United Kingtom, which is to deduct tax from all dividends, and suggested that Government should take steps to make the provision which is required in the Companies Act and/or the Income Tax Act. Jegal opinion was that the Board of Revenue should be asked to correct the Rule.

In view of the difficulties which would arise from a change in the existing procedure, the Chamber asked members to express an opinion on the question of whether the Government of India should be urged to introduce legislation authorizing or directing the deduction of income-tax on behalf of the shareholder. The replies received revealed a considerable diversence of opinion and, after careful consideration of the wild matter, the Chamber Committee decided that it should be left over until after the war.

Income Tax: Rate of tax for insurance companies.

—In July, the Associated Chambers of Commerce of India requested
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requesting that the rate former-tax and surcharge applicable to
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The Association of Life Assurance Offices in India, whom the Chamber consensated, stated that according to information just received from London the U. K. incone-tag in insurance business the state of the shareholders' sharp of life preofits was now 10s, in the 2, and to the shareholders' sharp of life preofits was recent the shareholders' share of life profits could never exceed secret the shareholders' share of life profits could never exceed proposal of a maximum Committee were profits could never exceed proposal of a maximum limit of income-tax and surcharge in India on similar lines to the method adopted in the K. and considered that, in any representation to be submitted to the Government of

India, attention should be drawn to an extract of the Chancellor of the Exchequer's speech in 1940 in which, when introducing the supplementary budget, the tax rate was pegged at 7s. 6d. in the £ for life assurance (excluding shareholders' profits).

The Chamber, in forwarding a copy of the letter from the Assurance Offices in India to the Associated Chambers of Commerce of India, recommended that the matter be taken up with the Government of India in general terms on the lines advocated.

Indian Income Tax Rules, 1922: Deductions of tax from "salaries": Returns.—The Central Board of Revenue was asked by the Chamber to give favourable consideration to two points, the adoption of which would entail—in the Chamber's opinion—considerable saving in work, particularly in the case of large concerns responsible for making returns on behalf of a number of separate companies with employees in various districts and provinces. The points were:—

- that it be permissible in the returns under rule 11(1) to consolidate income-tax and surcharge thereon into one figure and super-tax and surcharge into a second figure;
- (2) that an amendment of rule 11(1) be made so as to allow of employers submitting annual instead of monthly returns.

In reply to the Chamber's request the Central Board of Revenue stated that in regard to :

- (1) it was necessary that the surcharge figures be shown separately in the returns as the surcharge at present levied was wholly central and was not taken into account for the purposes of determining revenue, the provincial share of income-tax. The collections therefrom were classified separately in the treasury accounts; and
- (2) this matter was under consideration by the Board and a further communication would be sent as soon as a decision was reached.

Indian Income Tax Rules: Dividends and interest on debentures: Certificates of payment of incometax: Issue of duplicates—Several drafts of proposed amendments to the Indian Income-tax Rules were received and noted without comment by the Chamber. Regarding the procedure which the Central Board of Revenue proposed to lay down in

connection with the issue by companies of duplicate certificates relating to the payment of income-tax on dividends and debenfure interest, the Chamber, however, addressed the Board.

The Board's proposals were :--

- (1) that the original certificates should bear the word "original" at the top, with a footnote to the effect that they will be carefully preserved.
- (2) that duplicates issued should bear the word "duplicate" printed at the top in red; should carry a different number from that of the original with a note giving the number of the original certificate in replacement of which the duplicate is issued;
- (3) that a declaration in writing should be obtained from the shareholder concerned that the original certificate has been lost or destroyed and that he is or was the owner of the share in respect of which the duplicate is applied for;
- (4) that as and when a duplicate is issued, the fact should be communicated to the Income-tax Officer by whom the company was assessed, with full particulars; and
- (5) that the certificates (presumably both the original and the duplicate) should be issued under the signature of the company.

The Chamber stated its full agreement with the object of the principle which the Board of Revenue had in view, namely the prevention of double refunds of income-tax owing favenue that duplicates. But was pointed out to the Board of Revenue that the introduction of a system such as was suggested would impose a heavy burden on the management of companies at the present time: Also, from the standpoint of paper sungers that was not a uged that no radical change be made until conditions returned to mornal, since all reputable companies already exercised great care in issuing duplicate certificaties. Detailed comments by the Chamber on the Peard's proposals were as follows:—

(1) There was no objection to the requirement that original and duplicate certificates should be marked as such and duplicate certificates should be enough to sump "original" or This was ordinarly done at the certificates as well as the case may be a considerable requirement that separate books of certificates duplicates, duplicates, the maintained for originals and duplicates.

- (2) It was agreed, and it was at present the procedure, that a declaration be obtained to the effect that the original had been lost or destroyed, but so long as the blank share transfer system continued it was not always possible to insist that the declaration came from the registered holder, as he was frequently not the actual holder. It was, therefore, suggested that the declaration should be obtained either from the registered holder or from the person to whom the original certificate was issued by the company or his bankers.
- (3) The Chamber saw little point in the suggestion that particulars of the issue of a duplicate certificate shadle be forwarded to the Income-tax Officer who assessed the company since he did not normally assess the shareholder. If the duplicate were signed by the company, this should be sufficient for the Income-tax Officer to grant a refund; if in doubt he could always refer to the company.
- (4) Strong objection must be taken to the suggestion that all cartificates should be signed by the prancipal office of the company. The signing of dividend warrants thready placed a heavy burden on company officials and since one warrant might cover a large number of boldings, the Board's present proposal would place an almost impossible burden on these officials already working under great strain.

In circular No. 230-1042 of the 14th September, the Board's decisions in the matter were reproduced for members information. The circular stated that it had been decided not to pursue certain of the original proposals, but that with a view to avoiding losses of revenue, companies should in future adopt the following procedure:—

- (i) The word 'OBIGINAL' should be marked, preferably printed, in bold letters at the top of the original certificates with a footnote that they should be carefully preserved for the purpose of income-tax refunds.
- (ii) The word 'DUPLICATE' should be marked, preferably printed, in red in bold letters on the top of the duplicate certificates. The duplicate should not be given the same number and date as the original, but should bear a different number and the actual date of its issue. A reference should, however, be given on the top of the duplicate thus:—

"Duplicate issued for original No. date (iii) Before issuing a duplicate certificate a declaration in writing should be obtained from the registered holder or from the person to whom the original certificate was issued by the company that the original certificate has been lost or destroyed.

This arrangement, in the opinion of the Committee, met most of the points which the Chamber had previously raised and was regarded as satisfactory.

Allowance of professional taxes and royalties.—At the following resolution—similar in terms to the one adopted in 1940—was moved by the Bengal Chamber and carried unanimously:—

Being convined that all taxes and royalties however calculated, payable to provincial Governments or local authorities, are in fact "expended whelly for the principle of the pr

This resolution and the report of the discussion which preceded its adoption were forwarded to Government for consideration. The Chamber has learned that "after fully considering the matter the Government of India do not see their way to amend the Indian "Income Tax Act XI of 1922 in the direction suggested in the "resolution."

Income Tax Appellate Tribunal.—In consequence of dissatisfaction expressed on the functioning of the Income Tax Appellate Tribunal, the Chamber recommended to the Associated Chambers that, with the object of simplifying the procedure to the benefit of assessees, the Tribunal should be addressed by the Association on the following points:—

O Thing of appeals—Under the present regulations, appeals must be filed with the Supels—Under Delhi, which meant that sufficient time must be allowed for the appeal to reader Delhi, which meant that sufficient time must be allowed to the appeal to reader Delhi or profeed of imitation, thereby placing these assesses who were far removed to profeed of imitation, thereby placing the aspects being a profession of the Tribunit at the appeals being a profession of the Tribunit at the appeals being a profession of the Tribunit at the appeals being a profession of the Tribunit at the appeals being a profession of the Tribunit at the appeals being a profession of the Tribunit at the appeals being a profession of the Tribunit at the T

Decisions of the Tribunal -1 was considered essential that spinled in the tribunal of the Tribunal -1 was considered essential that spinlediston of the tribunal to made for the benefit of seathers at a present such large procedure was thought increasing partners, the propertures, the procedure was thought increasing the tribunal was argued the contract of the tribunal was supresentative was able to run appeal was capited the decision, but the same a supresentative was able to run appeal was capited the Dribunal's decision on previous care lone such that approximents, as no knowledge of the Pribunal's decision on previous care lone such that approximents, as no knowledge of the vroperters might be permitted to attend proceedings and publish decisions.

The constituent Chambers agreed to these recommendations and the President of the Tribunal was approached accordingly.

The rejection of the first suggestion has been noted with disappointment which is only in part mitigated by the headquarters of the Income Tax Appellate Tribunal having been transferred from Delhi to Bombay.

The decision of the Tribunal on the second suggestion is awaited.

Indian Finance Act. 1942: Incomes ranging from information of members a letter and enclosures received from the formation of members a letter and enclosures received from the Joint Honorary Secretary. Benga Defence Leans Committee, in which assistance was offered to members of the Bengal Chamber of Commerce who experienced any difficulty of principle in complying with the above provision of the Indian Finance Act,

As members are aware, the limit of taxable income was reduced to Rs. 1,500 and an alternative scheme was designed whereby assesses of total incomes between Rs. 1,500 and Rs. 2,000 could discharge any liability to taxation by making a deposit in the Indian Post Office Defence Savings Bank, employers being required by law to slow their employees to exercise the option of making the deposit before the statutory deduction is made from their pay.

Various members submitted individual problems to the Chamber for checidation. Amongst them was one drawing attention Bule 37A of the Post and Telegraph Guide, under which cheques were not accepted for Savings Bank deposits, the rule prescribing that cash mush be landed over the counter. In consequence of this it was submitted that the provisions of the Finance Act had altered the circumstances, and that arrangements should be made for the acceptance of cheques.

The Chamber in addressing the Director-General of Pests and commercial practice was to make one payment the almost universal commercial practice was to make one payment of the Pest Office for credit of the accounts of individual depositors, but that under fluid 37A large scale employers were under uncessity of sending substantial amounts in cash. It was, therefore, suggested that this prohibition be modified to meet the present circumstances.

As a result of these representations the Director-General of Posts and Telegraphs arranged for a modification of clause 97A so as to permit (a) the acceptance of cheques in Savings Bank transactions and (b) the acceptance of a single cheque from employers in payment of deposits under Rule 8 of the Indian Finance (Income-tax) Rules, 1942.

Indian Companies Act: Section 87.—The need for a modification of section 87 of the Indian Companies Act, with the

object of simplifying notifications to registrars in the event of alterations in directorships, was the subject of a letter addressed to the Chamber by a member. It was proposed that the section be amended as follows:

The company shall within fourteen days from the appointment of the first discount of the company and thereafter once annually need to the registrar a discount of the company and thereafter once annually need to the registrar a return referred from containing the particulars specified in the management of the properties of the properti

The Clumber Consister, after consultation with their legal advicers, considered that the case was insufficiently strong to warrant to keep the proposal in mind for submission to the Government of India II and when other more comprehensive amendments of the Indian Companies Act were being undertaken. The member was oadvised.

Amendment of Scotion 277F: Banking Companies.—
The definition of banking companies in section 277F of the Indian Companies Act, 1913 created several difficulties in deciding whether a company is a banking company or not, with the result that a number of such institutions which may be regarded as non-scheduled banks operating in British India were not subject to the obligations imposed by law on banking companies.

to the 19d1 report referred to the approval given by the Chamber to a proposal by the Government of India to amend section 27TF of the Indian Companies Act so as to provide 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 subject to withdrawal by cheque, draft, or order, is its principal business or not.

A Bill to amend the Act on these lines was passed and notification was received by the Chamber in September.

Trade Mark Legislation: (a) Trade Mork Rules, 1962.—
The Clamber Gravated to the Government of India detailed in Tebrary. The Rules in their final form came into force on last June.

One of the chief grounds of criticism was the shortness of the time limits, allowed under the dark Pules. In all cases they appeared quite inadequate, especially in present circumstances when application forms in less than at mouths. The Chamber recommended that the time limits be extended, and that if this

could not be done, provision should be made to permit of their being extended should extension appear reasonable. The final form of the Rules revealed that in most cases the time limits had been extended as suggested.

Among the other rules which were commented on adversely we Rule 1902 which in its draft form stated that a candidate for registration as a Trade Mark Agent "shall ordinarily be a graduate". No other qualification was specified. It was not considered that the fact that a candidate was a graduate necessarily made him a suitable person to act as a Trade Mark Agent. It was, therefore, recommended by the Chamber that in Rule 129(2) after the word "graduate" there should be added the words "and "lass suitable technical qualifications and experience to act as a "Trade Mark Agent or has passed the Trade Marks section of the "examination of the Chartered Institute of Textent Agents, London," "or the examination of the Trade Marks institute, London". This recommendation was not accepted. The Rule in its final form reads—"A candidate shall ordinarily be a graduate, unless the "Central Government, in any particular case, otherwise allows".

Also, it seemed unreasonable to the Chamber that a legal section 80 might do so without any registration whaterer, and that only a person other than a legal practitioner who desired to be registered as an agent should necessarily obtain registration as such. The Chamber considered that legal practitioner should be required to registered as an agent should necessarily obtain registration as such. The Chamber considered that legal practitioners should be required to register themselves in the same way as Registrated Trade Mark Agents, should they desire to act as such. This rule, however, remains unaltered.

At present there are no registered Trade Mark Agents in India. as heretofore there have been no facilities for suitable persons to register as such. It appeared from the draft Rules that no person might apply for registration until the Rules had been passed, in which case it would be impossible for anyone to register, and be able to act, as an Agent as indicated in section 80 of the Act for some considerable time. The Chamber suggested that this period must be cut to a minimum, otherwise whereas the vast majority of trade marks (other than textile marks) had been deposited by Agents who had been instructed by applicants to register, none of these and no experienced Agent in India would be able to represent his clients until he had registered. Such registration required two references to the Registrar and two to Government, and it might not be possible for registration of any marks to be applied for until many weeks after the Act came into force. The Chamber, therefore, suggested that in draft rule 134, after the words "registration as a Trade Mark Agent" there should be added the words "and he shall "be permitted to act as a Registrard Trade Mark Agent upon paying "the fees to the Registrar", and after the words "shall issue to him" the words "as soon as possible". The final rule permits of an applicant acting as an Agent on payment of the fees until such time as he is notified in the event of his application being refused.

A suggestion that established firms should be allowed to act as Agents has not been met.

It was pointed out that the draft Rules contained no provision for the issue of a filing receipt when an application for registration of a mark had been made. It was recommended that a rule recarding this be inserted, and this was done in the final Rules which were published in an Extraordinary issue of the Gazette of India dated the 23rd May 1942.

(b) Registration of textile trade marks.—The Chamber issued to interested members a copy of a letter received from the Registrar of Textile Trade Marks at Bombay. It referred to the decision of the High Court of Bombay which entitled proprietors of textile trade marks, laving their principal places of business in the United Kingdom, to make application for the registration of their textile trade marks to the Bombay Registry.

It is understood that the Calcutta Registry also has similar jurisdiction.

(e) Trade marks in Indian States.—Through the medium of the Associated Chambers of Commerce of India, the Madras custom of the existing rules for the registration of trade marks in Indian States.

It was pointed out that the rules for the registration of trade males in Travanora State were the same as those for British India, and that to make a deposit and formal application for registration would cost a final formal application for registration follow the example of Rs. 117. If other Indian States were to follow the example of training the state of protecting a frade mark throughout British India and Indian States would be extremely high, and in many cases prohibitive.

The suggestion was made, therefore, that action should be British India Act so that one registration in Calcutta or Bombay could serve for the whole of India,

The Chamber Committee, after giving the matter consideration, informed the Associated Chambers that they took no exception

to the matter being referred to the Government of India but were in some doubt as to the outcome of the recommendation in view of the sovereign powers of the States. They agreed, however, that uniformity was most desirable.

(d) Textile Trade Marks Advisory Committee.— Mr. G. J. Gardner (Messrs, Kettlewell Bullen & Co., Ld.) has been nominated as the representative of the Chamber on the Textile Tack Marks Advisory Committee.

International Tea Control Scheme after the 31st March 1943.—The observations and suggestions of the Chamber were requested by Government on certain proposals put forward in regard to the question of the continuance of the Indian Tea Control Loadon—it was stated—had recommended that the existing laternational Tea Agreement be continued in its existing form for the duration of hostilities and for two clear quota years afterwards, without precluding participating countries from proposing such modifications in the agreement as might be necessary to convert it into an inter-Governmental one before the expiry of the extended seried.

The Chamber, in strongly endorsing the recommendation which had been made by the International Tea Committee to the Government of India, remarked that these proposal has been do the support of the large majority of the tea industry. The whole question was the subject of a conference held in New Johli in November, when it was agreed in principle to continue for Indian Tea Control Act, 1938 and the Rules issued thereafter. A Committee was appointed and two clear quota years thereafter, and Committee was appointed to report on any modifications needed to the existing Act and Rules.

As the Committee's Report—which was accepted by the conference—contained the opinion of almost all sections of the tea interests in India, it was, Government stated, their intention to prepare an amending bill generally to give effect to the recommendations of the conference. Such a bill is now before the Central Legislature.

The Weekly Holidays Act.—The Weekly Holidays Bill was passed in the Central Legislature in March. Members will recollect that the Chubber had approved the Bill appear extrain points when were referred to in the 1940 method is extrained points had all been nest be a supervised by the Bill was passed with one form Select Outlier and the Bill was passed with only one amendment, to the effect that the day of clearer of shops and the Bill day of clearer (if the latter is enforced) shall be chosen by the

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shopkeeper but that such days shall not be altered more often than once in three months. This amendment brought the Act into line with the corresponding provisions in the Bengal Shops and Establishments Act.

Agricultural Produce Cess Act: Fixation of tariff values.—At a meeting held in the Bengal Chamber of Commerce carly in April, representatives of the interests concerned discussed with the Director of the Commercial Intelligence and Statistics the list of the proposal produced in the Biggle Commercial Intelligence and Statistics the list of the proposal produced to the trade interests affected, which had previously tariff values for 193-43. The times listed, were all accepted, with the exception of limesed, the suggested value for which—Rs. 544/— are considered to be too high; the average price in Calcutta at the me being approximately Rs. 748/s.— as the crop was reported to be good, and exports would be seriously restricted, it was not thought likely that prices would rise during the year.

The Director-General of Commercial Intelligence and Statistics stated that the suggested value was based on the average price for all ports during the past year, which was Rs. 7/15/-; but has it was new value he had discussed it with Government who had set the value at Rs. 8/4/-. In view of the objections raised, however, he to Rs. 8/-.

The tariff values were finally published under notification $N_0 \in 34/42-\lambda$ of the 11th June issued by the Government of India, Department of Education, Health and Lands, from which it can be seen that the tariff value of linseed was fixed at Rs. $8/\tau$.

Standards of Weight Act, 1939: Rules.—This Act, which was passed by the Central Legislature, came into force on bring it into operation, although, as yet, it has not been enforced in Bengal.

The Standards of Weight Rules 1942 were issued by the Central Government on the 13th June 1942 under notification No. 33C(6)/37-B.

Indian Blectricity Rules, 1997: Further sub-committee. the Clambre during the padvice of the Electricity Government of Bengal in connection with Rule 48 and (2) the Electricity Rules:

(a) Rule 48.—In a notification received in January the Government of Bengal directed that this rule would "come into

"force with effect from the 1st December 1942 in those parts of "Bengal in which the said rule is not in force". In welcoming an extension of this rule to cover the whole of Bengal the Chamber pointed out that Government had not so far enforced the penalties applicable to this rule within the areas in which the rule had already been in force. In the circumstances no useful action would be gained by extending the area in which the rule has a present operating unless strictly enforced therein.

(b) Rule 74(2): Proposed new proviso.—This amendment proposed the addition of a new proviso to sub-rule 2 of rule 74 as follows:—

Provided that the person proposing to exect the telegraph line may, if the stead line intensities energy not exceeding that of medium pressure and where the new person of the provided by the owner within 48 hours of receipt of the make, cross- exp place in proximity to the aerial line as delegraph line temporarily panels or carrying insulated wires, but such temporary guarding or insulation shall be removed as soon as possible after the regular protection has been provided.

As regards this amendment the Chamber:

- (1) recommended the deletion therefrom of the words
 "temporarily guarded or" and the words "temporary
 "guarding or" as in the Sub-Committee's view
 temporary guarding may be more of a danger than
 a safecuard;
- 92) stressed a point made by the Sub-Committee that prior to the addition to rule 74(2) of the provise amended as suggested in (a) above, the sub-rule itself should be amended by deleting the words "has been or is being" so as to read: "Within twentyone days of "receiving notice that a telegraph line is about to be "creeted in proximity to his aerial line the owner "of the aerial line shall provide the protection "referred to in sub-rule (1)".
- (3) pointed out (i) that the sub-rule in its present form condomed the prevailing practice of erecting a telegraph line without giving prior notice to the owner of the aerial line, a procedure which defeated the object of the rule and (ii) that if sub-rule (2) were not amended as suggested in (o) above the purpose and effect of the proposed amendment would be defeated.

(c) Rule 60(1)(d): Proposed new provise.—The amendment proposed that a provise in the following terms should be added to clause (d) of sub-rule (1) of rule 60:—

Provided that this clause shall not be applicable in the case of transformers, motors and other apparatus where these are controlled by remote operated

(d) Proposed new rules 62(2) and 62(3).—The amendment proposed the re-numbering of existing sub-rules (2), (3) and (4) of rule 62 as sub-rules (4), (5) and (6) and the insertion of new sub-rules (2) and (3) as follows :-

(2) A consumer supplied with high pressure electrical energy shall provide an electron of the purpose of the purpose of bossing the fine-tree electron of agreed design and location for the purpose of bossing the fine-tree electron of the purpose of bossing the fine-tree should present the purpose of bossing the fine-tree should present the purpose of inspecting his apparatus.

Provided that in case of disagreement between the licensee and the consumer in regard to the design and the location of the enclosure either party shall have

Provided further that installations connected to the licensee's high pressure supply before the date of promulgation, and not fulfilling the conditions of this sub-rule, need not comply therewith before the date one year after promulgation.

(2) Where energy is to be used by the owner at high pressure, the owner that has been and such approval shall not be given until the following conditions.

(a) every oil-filled ewitch or switch board, or static condenser or transformer ory outsines ewitch or switch board, or datase condenser or transforma-bowing an oil capacity exceeding to gallous shall be segregated from the condense of the condense of the condense of the condense and scalepits shall be provided so as to prevent the spread of oil frees to any other part of the installation;

(b) cable trenches shall be filled with sand, pebbles or covered with similar

(c) such other conditions (if any) as the Inspector may think fit:

Provided that installation brought into use before the date of promulgation, and not fulfilling the conditions of this rub-rule, need not comply therewith before the date one year after nonminenties.

While supporting, in general, the amendments to rules 60 and wante supporting, in general, the amendments to rules or an expression of a sproviding for safeguards against fire on consumers premises callowing the Chamber put forward for consideration the following recommendations in regard to rule 62(3):

(i) that in the opening paragraph the words "either wholly or in part" should be added after the words "by the owner at high pressure";

(ii) that in the first line of clause (a) after the words "switch or switchhoard" the words "comprising two or more oil-filled switches" be added; and

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(iii) that in clause (b) the word "fireproof" be inserted between the words "similar materials".

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The Chamber raised no objections to the following amendments involving:-

Gothe insertion in sub-rule (4) of rule (5) after the words "An Inspector" of the words "or any officer appointed to assist the Inspector under sub-rule (1) and holding gazetted rank";

til the substitution of the following rule for rule 6:-

6. Apreals,-(1) An appeal against an order served under sub-rule (4) of rule 6 shall lie-

(i. if the order is served by an officer appointed to assist an Inspector, to the Inspector:

till if the order is served by an Inspector or in the case of an order of an Inspector against an appeal preferred to him under clause is to the Central Government or the Provincial Government, as the case may be

(2) Every appeal shall be in writing, shall be accompanied by a copy of the order appealed against and shall be presented within three months of the date of such order.

fit the substitution in Annexure VIII of "Electric Inspector"/Officer appointed under sub-rule (4) of rule 5" for the words "Electric Inspector".

Bengal Finance (Sales Tax) Act, 1941: (a) Exemptions "Febrifuge".-The Chamber addressed the Commissioner of Commercial Taxes in January 1942 on the question of the interpretation to be put upon the word "febrifuge" used in item 20 of the scheduled list of exemptions under the Act, and urged that a less rigorous attitude be adopted towards the taxing of fever-reducing medicines.

It was originally intended to exempt only cincbona febrifuge besides oninine from sales tax, but Government informed the Chamber in July that, in supersession of the previous instructions issued, medicinal preparations whether sold under patent names or n accordance with the prescriptions of doctors, which contain one of the afore-mentioned substances as only one of several ingredients. would not be exempt from sales tax. It was proposed to give effect to this decision from the 15th December.

In order to determine whether further representations should be made to Government, the views of affected members were invited. and enquiries were made by the Chamber in other directions. As a result it was decided not to dispute Government's decision and the matter has been allowed to rest.

(b) Proposed amendment to Rule 28.—At the request of a member the Government of Bengal have also been asked by the Chamber to consider the possibility of further amending Rule 29 of the above Act. It was suggested that registered dealers, whose average taxable turnover forms only a small proportion of their average gross turnover should be permitted to submit a return at their taxable turnover only. The outcome of this correspondence is still avaited.

Bengal Criminal Law (Industrial Areas)
Amendment Act, 1942.—There
commencement of the war. a considerable increase in thest, or
stores, etc., from industrial concerns, and representations were made
to the Government of Bengal in 1941 on the describability of the
application to other industrial areas in Bengal of legislation unless similar to those of section 33-A of the Calcutta Suburban
Police Act, 1866. Under this Act the difficulty of proving
ownership of stolen articles is met by making onus of proof of
ownership of the individual in possession. As a result, the Bengal
Criminal Law (Industrial Areas) Amendment Act, 1942 was passed
by the Bengal Legislature in June 1942, and is now in force in the
whole of Bengal Legislature in June 1942, and is now in force in the
Station, which were already covered by the previous legislation.

The attention of the Industrial Associations connected with the Chamber was quite larly drawn to the provisions of section 4 of the Act under which any person who has in his possession, or conveys or offers for sale or pawns anything which there is reason to believe has end of the Act under which any the property of the full to account. For each possession to the satisfaction of the Magistrate, similar provisions covering the case of persons through who the the stolen property may have passed

It was considered by the Chamber that the powers conferred by the Act should, it adequately enforced, greatly reduce the eviof thefits of employers' monerty, and it was therefore suggested that these provisions—should be brought prominently to the notice of numbers of the various Associations referred to above.

Bengal Mining Settlement Act, 1912: Amendment.

—The Chamber was informed in February that the Government of Bengal proposed to undertake legislation to amend the Bengal character of the Act as well as to removing the improving the general experienced in the working of the Act.

From the point of view of the coal mining industry, the matter was considered by the Indian Mining Association. Members of the

Chamber were invited to put forward opinions on the proposals for amendment of the Act as it affected mining other than coal manual. No replies were received to the circuiar asking for opinions, and the Chamber therefore made no recommendations to Government.

Bongal Shops and Establishments Rules 1941.—
Because of the existing pressure of work on depleted staffs, the Chamber was asked by a member to take up with Government the question of suspending, for the duration of the war, the provisions of sections S(1) and 12 of the above Act, relating respectively to weekly holidays and annual leave.

The Chamber Committee were reluctant to sponsor any such amendment as they were of the opinion that resignations and departures on the part of those to whom sections 8(1) and 12 applied were not sufficiently numerous to justify the action proposed.

CUSTOMS.

Sunday penalty fees: (a) Distribution of receipts.—In connection with the proposed establishment in Calcutta of a Home for Indian seamen, the Chamber took up with Government the question of the allocation of sums recovered as penalty fees. The Chamber was informed that Government had decided that such sums would, as from the financial year 1942-43, he funded for the benefit of welfare institutions. No deductions would be made except for partners to certain Customs officers in Bengal—representing a diminishing sum amounting in Pebruary to approximately Bz. 25.000 per annum. Government were unable to accept the Chamber's suggestion that nothing should be paid to the welfare institutions of the Customs Department.

With regard to the Chamber's proposal that the grants should be made in direct proportion to the amounts collected at each port. Reures were given by Government which, in the Chamber's opinion, strengthened the case put forward seginst Government's practical debting "Grown overtime" to the Sanday Fees Fund and of abloting part of the fund to grants-in-sid to various charitable institutions, The receivts of penalty fees at Calcutta, Chithesone, The Penalty of the Penalty of the property of the penalty of the Res. 1,39,966 in 1960-41. The total amounts paid to welfare listitutions at these ports were Rs. 60,000 in both years. The melhod by which sums would be allected from the fund to be treated was being considered, and grants had been, Government stated, based on the needs of the institutions at each port according to the sums available.

(b) Customs Sunday and holiday fees.—The Chamber has in the past given strong support to repeated representations made to the Government of India for the abolition, as a temporary war measure, of the Sunday and holiday penalty fees leviable under section 72 of the Sea Customs Act.

The Government of India decided that from the 8th July 1942 the levy of penalty fees would be discontinued for the duration of the war. This decision was communicated to interested members,

Customs penalty duty on shortage in cargoes of salt in bags.—On behalf of a member the Chamber addressed the Government of India in Angust regarding an amonal sensities all earliest a leaf of Customs renalty duty on 77 bags of salt shortlanded at Calcutta. It was considered incunitable that so one of customs renalty duty on the same sensities and efficiency should fall on ship or stemmer agents, as the discrepancy—it was maintained—was essentially one between the Customs fally at port of loading and the fally at port of discharge.

Government replied to the Chamber stating that whilst each process in the movement of salt was subjected to Customs supervision, the salt dinot nass into the custody of the Customs: bandling and custody being the responsibility of the owner and of the ship. Government, while, salt all that the fact that the Customs adopted their mither, salted that the fact that the responsibility which, if salt were missing, bad therefore to be enforced.

It was succeeded to the member that it might be advisable for shipping commended to keep an independent talk at the nort of shipment and in the event of a discrepancy between their talks and that of the Customs, arrangements could be made to have the matter settled before the vessel left port.

Examination of goods for shimment under claim for drawhack of Gustoms duty.—The views of the Chamber Gradenback of Gustoms duty.—The views of the Chamber cancel the consensual content of deathers are also also as a process of the examination of deathers care when the processing of the chamber of the control of the chamber of the cancel of the chamber of the cancel of the ca

In circular No. 191-1942 dated 22nd July members were asked for their views on this suggested change in procedure. A representative number of replies was received and general support was given to the proposal. Two connected questions of difficulty, which arose however, were submitted to the Customs Authorities for comment. The questions were:—

- (ii It had been pointed out that the Customs facilities for handling heavy packages might be inadequate at the docks and jetty sheds, e.g. in the case of packages weighing 35 cwts, and over. In such cases—it was asked—would examination continue to take place at the exporters' godown or what alternative arrangements will be made by the Customs?
- (ii) In certain cases where goods require careful packing and haudling, the proposed change in procedure would involve the unpacking of the goods in the presence of the Appraiser, examination by him, checkweighing if necessary, and repacking before the Customs seal is obtained. Will suitable labour and other facilities, the Chamber enquired, be available for this work at the dock and jetty sheels?

Extension of the International Sugar Agreement, 1987.—At the end of last year the Chamber was consulted by the Government of Bengal regarding an enquiry by the Central Government on the question of the extension of the International Sugar Agreement, 1987, which was due to expire on the 31st August 1942. Article 50(b) of the Agreement lays down that the contracting Governments shall devide at least 6 months before the date of expiry of the Agreement, whether its terms shall continue and, if so, on what conditions. According to the information given to the Chamber, the International Sugar Council had recommended that the Agreement be continued either for the duration of the war and for one clear quota year after the end of the war, or for a period of two years from the 31st August 1942, whichever is less.

As a signatory of the Agreement, India is not permitted to export sugar by sea elsewhere than to Burna. In the opinion of interested members, whose views the Chamber sought, there was no reason why this should be so in present circumstances. The Government of Bengal was therefore informed that, if the Agreement were extended on the expiry of its then current term, India should not, in the Chamber's view, commit itself to signature of the extended Agreement.

The Government of India have since decided not to join in the proposed extension of the Agreement.

Clearance of cargo from the docks .-- In connection with the attempts which were being made to ensure the prompt clearance of cargo from the docks, at an earlier stage of the day, by insisting on the earlier attendance of import sircars at the docks, it was pointed out to the Chamber that many firms had no means of checking the time of arrival of their sircars. On referring this question to the Calcutta Import Trade Association, the Chamber learned that it had been suggested to the Collector of Customs that, if sircars were issued by their firms with books in which to record the time of their arrival and the time of appraising of the goods, the entries might be initialled by the sircar and, for verification, by the Shed Appraiser or Examining Officer. The Association subsequently informed the Chamber that the Collector of Customs was willing to adopt this suggestion and was issuing orders to his staff to initial the entries in the sircars' books.

Clearance of import cargo from the United Kingdom.-In December 1941, with the object of helping importers to expedite the clearance of their goods from the docks and so to speed up the turn-round of shipping, the Port Commissioners introduced a system whereby importers were informed by post card as soon as any of their goods were landed from United Kingdom vessels.

The Chamber received a letter from the Port Commissioners in May stating that the system had failed to achieve its object, as importers had only on very rare occasions acted on the information given and that it would, therefore, be discontinued.

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 the twelve months ending

A special meeting was held in the Royal Exchange building on the 20th November, at which a Sub-Committee appointed by the Chamber discussed the provisional tariff values with the Deputy-Director of Commercial Intelligence.

MARINE.

Indian Ports Act, 1908: Draft Rules. - In October the Chamber received for consideration the draft of certain rules which the Government of India proposed to make under section 6(1) of the Indian Ports Act relating to the carriage of petroleum in The draft Rules were :-

1. The Master of every vessel carrying petroleum in bulk or dangerous profesion in bulk or cases, shall, on arrival at the Port, boing flag D of the interestional Code of Signals at the fore and shall keep used. flag plot the day, and during the night in lieu of the said flag, shall exhibit a red light at the fore or where it can best be seen.

- 2. Every harbour craft carrying petroleum shall exhibit a large square red flag in such a position as to be visible all round the compass during the day, and during the night in lieu of the said flag, a red light visible all round the compass.
- Vessels carrying petroleum shall normally be berthed in the special oil both and shall not be pitoted into port on the strength of the flood tide or taken out on the strength of the ebb tide.
- 4. No vessel carrying dangerous petroleum shall load or discharge general cargo between 6 P.M. and 6 A.M.

So far as the Chamber's ocean-going steamer interests were concerned, the draft was regarded as reasonable.

Shipment of overside cargo: Shipping bills.-The Ministry of War Transport in a letter to the Chamber in August stated that, in order to facilitate the loading of cargo at the port of Calcutta, the Customs Authorities had agreed to allow shipment of overside cargo without the production of shipping bills. It appeared, however, that this concession had been abused and the Customs Authorities had been forced to the conclusion that shippers were making no effort to take out shipping bills prior to shipment. It had therefore been found necessary to discontinue the concession with the result that the loading of steamers in the port was being

The Ministry requested the Chamber to bring to the notice of all firms interested in the export trade from the port of Calcutta (vide circular No. 288-1942) the fact that unless vessels could be loaded with greater despatch, the tonnage available at Calcutta would be reduced. Active steps should be taken by shippers to take out shipping bills without delay.

Certain cases cited by members however, attributed the delay referred to, not to the shipper, but to the Customs Authorities. These cases were referred to the Ministry of War Transport Representative who stated that he would be prepared to take up with the Customs Authorities any authentic cases of delay in passing shipping bills.

Proposed amendment of the Transfer of Property Act, 1882, in regard to the assignability of marine insurance policies and subrogation.—In 1936 and again in

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1938 there was adopted at the Annual General Meeting of the Associated Chambers of Commerce the following resolution:—

This Association arges upon the Government of India the necessity of enteling luminos delay legislation in British India embedying the provision of the Maries Plantaneo Act 6, Edward VII 1990, and of amending the provision of the Maries Tunafer of Property Act, 1882, so far as they conflict with actions 50 and 70 of all 45 Act with provide for the assignment of maries policies either before or the property of the property

A copy of this resolution and of the discussions which preceded its adoption were forwarded to the Government of India.

In March the Government of Bengal asked the Chamber to submit its opinion on the tentative views of the Government of India on the subject. These were:—

(1) That the reference to a policy of matrine insurance should be omitted from section 202 of the Transfer of Property Act leaving the section to opply to policies of insurance in from and that a new section should be inserted in the policies of matrine matrines in the substantial sense of section 50 of the Matrix Insurance Act, 1900.

(2) That no case has been made out for the enactment of a counterpart of section 70 of the Marine Insurance Act or for the amendment of clause (e) of section 6 of the Transfer of Property Act;

The Chamber referred the matter to the Calcutta Insurance Association whose view—that amendments on the lines originally recommended in the above resolution are in fact necessary—has been adopted by the Chamber Committee.

Closing of Howrah Bridge.—The closing of the Howrah Bridge from 7 a.m. to 9 a.m. on the 6th July caused serious calculations are to the large body of vehicular traffic proceeding to clastitat for the opening of business, which at that date was at 8-30 a.m.

The Chamber enquired of the Port Commissioners whether it would be possible to arrange that, unless in special circumstances, at the latest, 8 A.M. on working days. An assurance to this effect was given.

Booking of cranes.—In June the Chamber received a letter from the Master Stevedores Association asking that the Port made in the hours for booking of cranes. As a result of the altered their working hours, and it was necessary for cranes to be booked by 3-90 instead of 4-20 1. In the opinion of the Master would require labour to be supplied without reference to the times would require labour to be supplied without reference to the times

for booking. As a result of the restriction it was feared that the efficient working of the port might be impaired, and it was therefore saggested that the Port Commissioners should be requested to retain 4-30 P.M. as the latest time for booking; if necessary, maintaining a skeleton staff to do any additional work involved between 3-30 and 4-30 P.M.

The Port Commissioners, on having the matter referred to them, stated that if necessary they would give a trial to the booking of cranes up to the time required.

A later letter received from the Port Commissioners, a copy which was circulated by the Chamber to agents of shipping companies and to the Master Stevedores Association, stated that figures covering a period of seven days showed that ships only worked 64% of the hooks booked, and that in the interests of shipping each ship should exercise care in estimating her requirements, as overbooking meant that the Commissioners had to pay for idle labour.

Shortage of Port Commissioners' labour at the botts and in the docks.—In view of the shortage of labour, both skilled and unskilled at the jetties and in the docks, which was causing appreciable delay in loading and unbealing scanners, and which had also increased stevedoring costs, the Master Stevedoves Association suggested, in February, that the members obtaining, the Association was in a position to surply enough abour to keep three vessels out of ten working at normal speeds, and it was thought that this would be particularly useful for working across which required skilled handling. It would also assist in keeping the stevedores employed and in rendering them less likely to be affected by rumours and panic.

The Chamber consulted the Shipping Sub-Committee who considered that shipping companies would not object to the proposal were it to result in better despatch of vessels, and suggested that the matter was one for arrangement between the Port Commissioners and the Master Stevedores Association, since the terms and conditions of the arrangement were between these two organisations.

The recent shortage and inadequacy of labour in the port has been and still is under consideration by the Chamber, in close consultation with the Port Commissioners, the Master Stevedores, Shippers and Ocean Steamer interests.

Proposed abolition of deferred rebates.—Enquiries were made of the Chamber by the Calcutta Jute Fabrics Shippers

Association regarding the abolition of the deferred steamer freight rebates. It was thought that there was no justification for the retention of a system for which there may have been some good reason in pre-war days. The Chamber was urged to press for the proposed abolition, and for the immediate refund, of all rebates lying to the credit of shippers.

The Shipping Sub-Committee, on having the matter placed before them, explained that questions affecting freight rebates were dealt with a committee of the committee of the committee of the direct it quadre Conference arrangements and it was suggested that direct it quadre of the ward on the calcutta Jute Fabrics Shippers Association to the various Liners Conference,

Registration of cargo: Gunnies.—The Shipping Sub-Committee considered a letter from the Calcutta Jute Fishres Shippers Association suggesting that some uniform procedure be devised for the registration of cargo brought alongside too late for shipment. In the opinion of the Calcutta Jute Fabrics such registration were either nor made at all extensions were either nor made at all obythe statement that the steamer had already closed. Shippers mills and boating contractors would then be less inclined to bring down goods at the last moment, confident that all they need do was to register the goods.

The Shipping Sub-Committee suggested that arrangements in the usual way up to the time the steamer completed loading, but that in the case of goods which—accompanied by a shipping order—arrived after the steamer had closed, the registration should be qualified to that affect.

Payment of freight brokerage by American Conference Intes.—The Calcutta Freight Brokers Association were recently informed that the Agents of the American Lines had been advised with a subshiption that all cargo chipped to the U.S. A. would be payable thereon. Strong objections on this proposal were made by the Association, who on the IIII were here the chamber to support the representations which had been made.

The Committee, in deciding to lend the Chamber's support to the Calentta/U.S. A. Conference that in their view the decision, apparently reached in Washington, ignored or failed to appreciate several important considerations. In the first place, the

existing organisation of business in Calcutta made it highly desirable, if not imperative, to retain the link, which the freight brokers provide, between the shipper on the one hand and the steamship agents on the other, particularly in the present circumstances, when the quick turn-round of ships is essential. The broker, in the opinion of the Chamber, afforded great assistance, not only to the steamer agents but also and especially to the shipper who looked to the broker to supply accurate information regarding ship movements, ready dates, freight allocations, and the like; and without some form of remuneration for his work, the broker could not be expected to continue this service, although the shipper would undoubtedly continue to look for it. On a longer view, to deprive freight brokers—at a time of high business and living costs-of a very considerable portion of their income against which commitments had in many cases been contracted, would inevitably have unfavourable reactions on their ability to confinue their normal functions after the war. This factor and the service which freight brokers render in the present abnormal circumstances, it was pointed out, were largely responsible for the policy adopted by the U. K. Ministry of War Transport not to interfere more than was absolutely necessary with the existing local organisation and practice of the shipping industry. It would, in the opinion of the Chamber, be unfortunate and short-sighted from all points of view for the Shipping Authorities of the two principal Allied Nations to pursue-in the same port and frequently through the same shipping agencies—divergent policies in the matter of brokerage payments.

It was, therefore, hoped that the Calcutta/U. S. A. Conference would support in the proper quarters the case put forward by the Calcutta freight broker for the removal of the anomaly created by the Washington decision and it was suggested that brokerage should continue to be paid on a fixed maximum rate of freight as in the case of shipments to the U. K.

Information was later received that the whole matter was under consideration and there were indications that a favourable outcome might be expected.

Special Haj Enquiry Report.—In consultation with the Shipping Sub-Committee and the interests affected by it, the Chamber considered the Special Haj Enquiry Report by Mr. J. A. Rahim, 1.0.S. The views of the Chamber on certain of the recommendations made in the Report were communicated to Government.

Camps for stevedoring labour employed in the port of Calcutta.—The development of the war in Malaya and

Burma as it affected Eastern India and the port of Calcutta, the possibility of air raids on the city, and the fear of the possible dispersal of industrial and other labour employed there, made it necessary for the interests affected to consider how there could be maintained, despite any development of emergency conditions, a stevedoring labour force for essential shipping work. It was, therefore, proposed that labour camps should be established outside the city, which, while enabling the labour to live after working hours at some distance from the danger areas, would also permit of their segregation from the general civil population of Calcutta to avoid the danger of panic in times of emergency; and which would keep in the neighbourhood a labour force large enough to deal with the probable volume of shipping which it had been indicated might be expected, subject to war conditions. Experience in Burma amply proved the desirability of such measures, and the proposal to establish labour camps was approved by the stevedoring and shipping interests concerned, and by the Civil Defence Authorities in Bengal.

Following upon discussions with the Government of India, it was agreed in May that a skeleton force of 2,000 stevedoring labour should be organised in two camps to be run by the Master Stevedores Association. A grant was sanctioned by the Government of India to meet the capital costs of the construction of the camps and Government also assumed responsibility for the payment of a grant or other compensation in regard to the acquisition of the land required. Government would not, however, accept responsibility for meeting the running costs of the camps. These involved heavy expenditure, inasmuch as it was considered necessary that a monetary inducement in the form of special allowances be paid to the labour making use of the camps, and provision must also be made to maintain the labour should a shortage of shipping make it impossible for ordinary work to be given them. It was suggested by the Master Stevedores Association that steamer interests should pay a surcharge per ton on stevedoring charges, which would produce an income larger than that required in normal circumstances; for having regard to the uncertainty of the volume of shipping which would be able to use the port, the Association should necessarily be in a position to build up reserves to enable it to meet the possibility of periods when no shipping work was available. The shipping interests connected with the Chamber therefore agreed to the proposed surcharge on all stevedoring work in the port, which was also supported by the Representative in India of the Ministry of War Transport and the Special Representative of the War Shipping Administration of the United

The occupation of the camps began in September. At first progress was slow and considerable difficulties were experienced in

inducing the men to live in them. Such problems were however gradually overcome and by the end of December 1942 a gratifying total number of men were residing in the camps. It is satisfactory also to record that the experience of the Christmas raids proved that the experiment of the camps had been more than justified. There was a definite exodus of stevedoring labour not residing in the camps and for several days at the height of the evacuation it was next to impossible to obtain labour in the ordinary way. On the other hand the morale of the men in the camps was excellent and though night work had to be abandoned for the time being, the total number of men living in the camps who left Calcutta was not more than 8%. In common with other types of labour, however, the raids were made the occasion of demands for increases in wages, etc., and in these circumstances and in view of the increased cost of living it was decided in January to introduce as from the 21st December 1942 the payment of the maintenance allowance originally arranged for labour in the camps and to fix it for the time being at Rs. 15 per man per month. At the beginning of February when this report was written the numbers of men in the camps had increased to about 2,500.

A proposal involving the formation of a military stevedoring labour unit is at present under consideration.

POSTS & TELEGRAPHS.

Night delivery of telegrams.—A proposal that the should be discontinued was made by the Chief Superintendent of the Central Telegraph Office in a letter dated the 19th September. For various reasons it was found that the majority of telegrams sent out between these hours had to be returned and re-delivered later.

The Chamber, on requesting the views of members, found that the majority approved of the suggestion that delivery of ordinary telegrams between 9 p.M. and 6 A.M. should cease. The views, however, of those members whose business necessitated a continuance of night delivery were communicated direct to the Central Telegraph Office.

Airgraphs: Invoices and freight notes.—Information was received in August from the Ministry of War Transport to the effect that arrangements had been made for the acceptance by the Customs Authorities of airgraph copies of invoices when the shipper had been unable to despatch the original in time to accompany the cargo.

In expressing satisfaction with this arrangement, the Chamber raised a point in respect of difficulties which frequently arose in obtaining delivery of eargo because the consignee at this end did not receive particulars of the shipping and insurance charges necessary for Customa sassessment. It was suggested, therefore, that arrangements might be made for airgraph copies of reight notes to be accepted by the Customs Authorities in India on the same terms as applied to the acceptance of airgraph invoices.

The Ministry of War Transport Representative stated in reply that neither the Central Board of Revenue nor the Customs Authorities would be likely to raise any objection to the invoice being submitted in two parts:—

(a) the value of the goods;

(b) an airgraph advice of shipping and insurance charges.

Proposed Airgraph Money Order Service.—The Postmaster-General, Bengal & Assam Circle, requested an expression of the Chamber's views on the subject of the proposed introduction of an Airgraph Money Order Service for small remittances to the United Kingdom. It was suggested that such remittances be limited to £10. The Chamber Committee, in advising the Postmaster-General that they favoured the innovation of the project, said that they thought it would prove a wedcome one.

Airgraphs: Supplies of forms.—The difficulty experienced by business houses in obtaining adequate supplies of airgraph forms from post offices was the subject of a letter addressed to the Postmaster-General, Bengal and Assam Circle.

The Chamber appreciated the need for care on the part of the Postal Department in making forms available, having regard to the necessity for economic in paper, and also the missue of anigraph forms which had make the prevalent. It was felt, however, that it would be the wish of the Postal Department to meet bons fide requests by established business interests, and in order to meet these requirements, with a consideration, viz:—

(a) that arrangements might be made whereby business interests would be given adequate supplies of forms on making an official application in writing; or

(b) that permission should be obtained by the Chamber to print airgraph forms and supply them to its

The second of these alternatives was not acceptable to the Postal Authorities for a variety of reasons but the Postmaster-General

expressed his willingness to give effect to the first suggestion. The arrangement was of temporary duration and was superseided by a system whereby airgraph forms are available only an parchase of the appropriate stamps which are affixed to the forms the post office. Embosed airgraph forms are to be introduced.

African Clipper Service.—It was officially amounced in August that arrangements had been made to send air mails for the U.S. A. and Canada throughout by air, by utilising the Pan-American Airways Services operating between West Africa and the U.S. A., which service affords a considerable gain in the transit

The present air-cum-sea route via Durban is also available for mails to the U.S.A. and Canada at the existing rates of postage.

Mails for Rangoon.—In March, at the request of a member, enquiries were made regarding the short-landing at Calcutta of mail which had been destined for Rangoon.

The Postmaster-General informed the Chamber that postal paties addressed to firms in Rungoun had been forwarded by land route to Mandalay, which was then the headquarters of the Burna-Postal Service. It was understood by the Postmaster-General that the Burna-Postal Authorities had information regarding the temporary offices established by firms in Upper Burna and would thus be in a position to effect delivery.

A suggestion that mail should be delivered to the Calcutta addresses was considered by the Postmaster-General to be impracticable because of the large amount of sorting which would be

Post Office Savings Bank Rules: Deposit of more of members the introduction of a new povision relating to the notice of members the introduction of a new povision relating to Post Office Savings Bank deposits. The rule are designed to afford facilities for the investment of the provident fund money of the employees of a private firm or company and enabled a person or persons authorised by a private firm or empany to open for the purpose an account in the Post Office Savings Bank in the name of the firm or company's employees provident fund account.

Burma Posts and Telegraphs Department: V.P.P. payments.—During the year there were complaints from members regarding V. P. Ps. issned through the Bangoon Post Office for which payment had not been received. In some cases

application was made to the Burma Posts & Telegraphs Department in Calcutta who stated that no claims could be admitted as all records had been lost.

The Chamber was unable to recommend any suitable line of action and discussed the matter informally with officials of the Burma Chamber of Commerce, who pointed out that most Government Departments were evacuated from Burma within 24 hours, which accounted for the inability of the Posts & Telegraphs Department to produce records. It was also stated that V. P. Ps. were not always necessarily met on presentation and, in the absence of proof of payment to post offices, it was natural that there should be some reluctance on the part of the Posts and Telegraphs to assume an uncertain liability by freely paying out to holders of

The Chamber recommended a direct approach by the members concerned to the Government of Burma on the basis of consideration being given to claims by holders of V. P. P. receipts on their merits, i.e. the dates of the receipts and whether or not payments would ordinarily have been received at post offices.

Information has since been received from the Deputy Director-General, Posts & Telegraphs, Burma, that no claim in respect of V. P. Ps. or collections can be admitted as the losses were due to

Trunk Telephone Service - The Associated Chambers, in September, brought to the attention of its members correspondence which had passed between a constituent Chamber and the Director-General of Posts and Telegraphs regarding the difficulties Director-viewed of this and teregraphs regarding the uniform experienced by non-official telephone subscribers in obtaining long distance trank calls during business hours under present conditions. Various proposals for improving the service were submitted for various proposais for improving the service were submitted consideration, to which in reply Government stated that they were fully aware of the difficulties, and had given anxions consideration to all proposals for improving the situation. Action had already to an proposals on improving the situation. Action into accom-been taken to impress upon both the military and civil authorities the need to use all priority privileges very sparingly. It was hoped, however, that on completion of a Telephone Development Scheme however, that on compension of a relephone Development business which was being undertaken by Government, a sufficient number of channels would be available to meet all needs.

Telephone communication with Barrackpore. Reference was made in the 1941 Report to the unsatisfactory Acterence was made in the instal Report to the unsatisfactory condition of the Calculta/Barrackpore telephone system. The Chamber wrote to the Central Government Posts and Telegraphs Department pressing strongly that measures be undertaken to improve the system in two main respects, viz :-

- (a) the frequent and lengthy delays in getting a connection, varying from ten minutes to one hour; very poor audibility when connect on is established; and
- (b) staff inadequacy or incapacity at the Barrackpore Exchange.

The Deputy Director-General of the Department replied stating that in regard to (a), connections were not normally delayed for more than five minutes and that the percentage of calls delayed for over five minutes was very small. These latter delays were largely due to the called numbers being engaged or failing to reply. In a few cases delays were reported as being due to all junctions being engaged, which must sometimes happen during periods of heavy pressure. As regards the underground cable, this had been taken into use from 28th January 1942 and the number of junctions was then increased from fifteen to twenty, and it was hoped that the position in this regard had improved.

Regarding (b), it was stated that there was under consideration the employment of a monitor at the Barrackpore Exchange, who would supervise the work of the operators and attend to special calls, complaints, and the like. It was hoped that the position in this respect would therefore also improve considerably.

RAILWAYS.

Revision of railway time-tables: (1) E. I. Railway .-The Chief Operating Superintendent of the East Indian Railway. according to the usual practice, invited suggestions from the Chamber with regard to the alterations in train timings to be introduced from the 1st April 1942. Members' views were obtained by circular, which were in turn forwarded to the Chief Operating Superintendent. The Chamber Committee were appreciative of the difficulties, under prevailing conditions, of meeting demands for improvements in the service, but expressed the hope that the recommendations submitted would receive sympathetic considera-

(2) Bengal and Assam Railway.—Suggestions from the Chamber were invited early in June by the Chief Transportation Manager of the Bengal and Assam Railway with regard to the revision of train services to be introduced with effect from the 1st October 1942. Recommendations received from members were conveved to the Railway Administration who gave them due consideration.

A request for the Chamber's views on the next revision of the Bengal and Assam Railway time-tables is at present before members, whose suggestions have been invited.

Air conditioned travel: Calcutta/Delhi/Bombay.—
In Navember the Chumber was aidressed by a member on the subject of the re-introduction of air-conditioned coaches on the Calcutta/Delhi and Calcutta/Bomhay services. Enquiries instituted by the Calcutta/Delhi and Calcutta/Bomhay services. Enquiries instituted by the Calcutta/Delhi and Calcutta/Bomhay services. Enquiries instituted by the Calcutta/Delhi and property of the information that the primary remote of their withdrawal—as a precautionary measure—had not entirely disappeared, and that the question of their restoration.
Railway. Another complicating factor was the increased time taken on these matter of the calcutta/factor of the calcutta/Delhi coaches on coaches concended and the sufficiently quick turn-round of the coaches concended and the sufficiently quick turn-round of the coaches concended and the sufficiently quick turn-round of the coaches concended to the sufficiently are coaches one coaches concended to the sufficiently are conditioned coaches on the Calcutta/Delhi property and the calcutta/Delhi property sufficiently sufficiently and the calcutta/Delhi property sufficiently sufficiently and the calcutta/Delhi property sufficiently sufficiently sufficiently sufficiently sufficiently sufficiently

The whole matter is being examined by the East Indian Railway.

Detention of lorries at Howrah Goods Depot.—As members were informed in circular No. 126-1942 of the 9th Mav. a representation was made to Government with regard to the detention of lorries at Howrah Goods Depot between the hours of 3 P.M. as explained that this detention was the result of an order issued jointly by the Commissioner of Police, Calcutta, and the District Magistrate. Howrah. The order was designed to relieve traffic on Howrah Bridge during the period of maximum consection, and conditions did not period of the order. The order was in which foots were engaged in transport of sesential foodstuffs of the order. The order provided that in all cases or materials, exemption from the order of detention could be Commissioner of Police, Calcutta, or to the District Magistrate.

FINANCE

Currency: Shortage of small coins.—In July the Committee of the Chamber had under consideration a suggestion from a member, that the Chamber should protest to the Government of India against an amounteement made by the Currency Officer of the Reserve Bank of India in regard to the restricted supply of bronze coins during the quarter ending the 30th September

1942. The Committee decided to take up the matter with the Finance Department of the Government of India, and aid so, enumerating the many disadvantages attendant upon the adoption of such a measure. It was pointed out that the inability of the banks to continue to supply bronze coins to their constituents would have serious repercussions, not only on the large industrial labour force in and around Calentia but on the country as a whole, as the great majority of workers are paid on bares involving the use of large numbers of boronze cains of the smallest denomination. It was suggested that if the complete withdrawal of small bronze coins were contemplated, it would be necessary for Government to consider legalising payments to the nearest half-anna of amounts involving the use of coins lower in value than that denomination.

In Government's reply it was stated that it had been impossible to build up any reserve stocks owing to the unprecedented strain on the Mints occasioned by war conditions. It was thought that the temporary reduction in the output of homeonic mints in the have to be continued for some time, but it was not considered necessary to employ any legislative means as supersected by the Chamber. Government hoped that the public might devise some means to adjust themselves to the temporary difficulty, by minimising the use of pice in payments to labour, etc.

The position subsequently showed little sign of improvement; in fact, it became particularly acute in Calcutta and gave rise to serious difficulties in the payment of labour and in transport services. The Clamber again urged that Government, in consultation with the Currency Office, the Reserve and other Banks, should take the promptest possible action to increase the supply of small coins in Calcutta and surrounding industrial areas, and to discourage the reported practice of bourding. A recent press communique by the Government of India has explained the present position in full and the action being taken on these lines.

Sales of share transfer stamps.—The Rengal Reard of Revenue directed the attention of the Chamber Committee to Rule 6A of the Indian Stamp Rules, which prevides that "all stamps exceeding Rs. 50/- in value required for single "instrument shall be purchased direct from the Treasury". It had been reported by the Collector of Stamps Revenue. Collectus, that been reported by the Collector of Stamps Revenue that there had not been a single case in the Calcutta Treasury at the sale of share transfer stamps of value exceeding Rs. 50/- during the last five transfer stamps of value exceeding Rs. 50/- during the last five vers. The Collector of Stamp Revenue had also reported that he had seen many share transfer deeds pasted with share transfer stamps of lower denomination to make up the duty of arg greater stamps of lower denomination to make up the duty of arg greater value than Rs. 50/- but the offending vendor of these stamps could

Two alternative proposals were put forward to guard against this loss of revenue, and the Chamber was asked to express an opinion in favour of one or other. The suggestions were:—

- (I) either to insert a clause in rule 4 at page 137 of the Staup Manual, Volume I, excluding share transfer stamp from the licence granted to the stamp vendors, and removing those stamps from the category of Adhesive Stamps referred to in Chapter III, pages 131-32 of the Manual, in which Chapter Rule 17 specified mentions those stamps and some other kinds, and transferring them to the category of Impressed Stamps, otherwise called "special adhesive" labels, and thus making them fable to be impressed by machinery under rules 10 and 11 at pages 120 and 130 bibtlem; or
- (2) to enlarge the size of the share transfer stamps sufficiently to permit of notes being made of the names of the buyer and the seller and the date of the sale.

The Collector preferred the first proposal, since it would benefit stamp vendors, and would leave no chance of used stamps being removed and re-sold.

The Chumber Committee agreed, after considering both proposals, that if is adoption were likely to have the desired result of preventing contravention of the Stamp Act and Rules and two alternatives when the state of the state of the consequent loss of revenue, a trial should be given to the first of the

In spite of the fact however, that the rule was enforced, it was reported to the Government of Bengal that a considerable amount of stamp revenue was still being lost owing to the resade and re-utilisation of used transfer stamps, after their removal from could be checked if one of two proposles after their removal from could be checked if one of two proposles that this practice Chamber was asked for an opinion on the following:

(e) if the size of the stamps were charged so that the stamp vendors whe sail these stamps could record therein their own names as well as the names of

. (b) if the iscored stamp vendors were not at all allowed to self these stamps, and the stamps were in-linked in the energy of "impressed Sanger" and "special "spec

After giving careful consideration to the two alternatives, the Committee in conformity with their previous view—decided in favour of the second, and recommended to Government that it be even a trial.

Remittances to non-Empire countries: Approval he Reserve Bank of India.—A press communiqué issued by the Government of India enty in January ndvised firms that the engagement of foreign engineers or other employees required the prior approval of the Reserve Bank of India if such employees wished to remit from India or receive payment of any portion of their salary in a non-Empire currency.

The granting of passport visus to foreigners to come to India does not by itself entitle them, if they secure employment in India, to remit any portion of their rupes salaries to countries outside the sterling area.

This regulation was brought to the attention of members in circular No. 30-1942.

INDUSTRIAL.

Payment of Wages Act, 1936: Sections 7(1) and 7(2)(e) .- The attention of the Chamber was drawn to the fact that sanction from the Chief Inspector of Factories for the opening by an employer of a grain store from which his labour might be supplied, and power to deduct from wages the value of goods purchased from the store by the labour, were conditional, among other things, on all expenses of the store being borne by the employer This position arose under the Payment of Wages Act, 1926, sections 7(1) and 7(2)(e), and it was presumably to prevent unscrupulous charges and profiteering on the part of the employer that this condition had been laid down. Since increasing numbers of employers were setting up grain stores as an A. R. P. measure recommended by the Civil Defence Authorities, it appeared to the Chamber that there was no real reason why an employer should have to meet the cost of maintaining a store, the object of which was not to make a profit but to assist labour. It was, therefore, suggested that an employer should, if he so desired, be allowed to debit the store with the actual cost of operations; that the accounts of the store should be subject to audit; and that any profit made should be earmarked for some special welfare work for the benefit of the labour. The Chamber recommended to Government, in a letter drawing attention to the then unsatisfactory position, that the necessary permission should not be withheld under section 7(2)(c) of the Payment of Wages Act, if the employer undertook to utilise any profit for the benefit of liabour.

Government's reply indicated that in the present emergency they were prepared to accept the Clamber's recommendation that an employer neight reasonably claim to debit the store with all legitimate expenses of sing it, for instance transport charges and the actual expenses of imagement of the store. Should any employer find i necessing the store of the concession, Government were prepared to constant the store of the concession, the store of the concession of the store of the concession of the store with the actual cost deportations, supported by a statement of the cost which it was proposed to debit. There was no question, dovernment added, of allowing these stores to be run for profit, so that the question of making these deviatibles for labour welfare did not arise.

The Government of Bengal subsequently issued a Notification—No. 3890-Com. of the 15th June 1942—authorising the "supply" of grain by factories in Bengal from grain-shops or stores operated by them to their employees for their private use and at their will, up to a maximum of 50% of their wages as an amenity for which 'deductions from wages of such persons may be made by the 'managers of such factories'.

The Indian Trade Unions (Amendment) Bill, 1942: Recognition of Trade Unions.—The Chamber was asked by the Government of Bengal for an opinion on the above Bill under which it was proposed to include in the Indian Trade Unions Act, 1926, pushed to the Indian Trade Unions Act, 1926, pushed to the Unions and to prescribe the rights of a recognised trade union and to prescribe the rights of a recognised trade union the matter of negotiations, exchange of correspondence, and interviews with the employer and the latter's responsibilities in the great. After consultation with the Chamber addressed Government on the 4th July as follows:—

The Chamber is unable to support the fill in so for as it attempt to provide for completory recognition for completory recognition for completory recognition for the fill in soft as it attempts to provide Chamber's view, the matter should be for a fill indicate the completor of the first present interest which the local-approached from scales range for the first present interest the highest become in the fill of the fill indicate the completor of compensation of relations between its hastelly wrong to introduce compulsion of compensation and constraints of compensation of control of the fill indicate the control of the

of Ioda's letter ideal points out, due report of the Royal Commission on Labour and emphases the difficulties and disastivateges of legislation on the Labour and emphases the importance of recognition by employees in the spirit makes that in the Letter. The Georemann of Indian also refer to the indiang of the second conference of Labour Mirrothen on the question of the second conference of Labour Mirrothen on the question of compulsor that the conference of Labour Mirrothen on the question of compulsor takes, the employity view expressed as the conference would appear on the labour takes, the employity view expressed as the conference would appear on the labour takes the employity view expressed as the conference would appear to have been appeared to the proposed of the conference of the proposed of the conference of the proposed of the conference of the conferenc

While the above rathests the past and present attitude of employers forwards computency and state ory recognition, it is far from the case that the inflantation contravy, the question of this Chamber have been inactive in the molecular contravy, the question of the contravy, the question of the contravy, the question of the contravy that the contravy that the contravy that the contravity of the contravity

As no amending legislation has yet been introduced in the Legislature, the question presumably is still under consideration by Government.

The Workmen's Compensation (Amendment) Bill, 1942.—With the help of the Industrial Affairs Sub-Committee, the Committee of the Chamber gave attention to the provisions of a Bill Committee of the Chamber gave attention to the provisions of a Bill Compensation Act in certain directions. The Bill comprised two Compensation Act in certain directions. The Bill comprised two amendments. The first of them related to section 5(c) of the Act amendments. The first of them related to section 5(c) of the Act amendments, and was designed to clarify and specialty wages of a workman, for the purposes of the Act the monthly wages of a workman, with service of less than one month, where information regarding with service of less than one month, where information regarding available to enable compliance with section 5(b). The Chamber available to enable compliance with section 5(b).

*Not printed.

took no exception to this particular draft amendment. On the remaining provisions of the Bill, the Chamber commented as follows:

The second draft amendment of the Act prepared by the Government of India seeks to give effect in principle to what was urged, with the Chamber's support, by the Associated Chamber's Commerce of India at their last annual meeting when a resolution in the following terms was unanimously adopted:—

This Association urges the Government of India to take early step satisfy to amend the provise to section 4(11) of the Workment Compensation 4x, 102x, to permit of the deduction of any amount paid as compensation in vectors of the section of any amount paid as compensation as workman prior to his death from the amount of compensation properties of the death and also to provide that any payment of compensation are seen as injuried workman prior to any family attitioned may be taken into account the section of th

permissible under the Act as now worked.

The Generman of Init's meaning proceeds convents the growth of the Act as now worked.

In convention the convention of the Act whereby if during the whether the process of the Act whereby if during the theoretical process of the act of the Act whereby if during the theoretical process of the convention of the annual part of the annual part of the convention of the convention of the convention of the annual part of the injury as does not exceed much of the annual part of the proposed annual part of the convention of the proposed annual part of the annual parable of a degree that it would be inclinated by principles of the annual parable of a degree that the proposed annual part of the par

The traft Bill ignores one section of the Associated Cliambers' resolution quoted amounted that section in which it is recommended that the Ass should be amounted after the Ass should be clientified from any sun payable ball monthly payment of compensation are deductible from any sun payable ball monthly prints for permanent order or included the state of the compensation of the clientified disablement. The Government of the proposed introduced in the clientified is present to the clientified in the proposed to introduce. Indeed, greenwested by the Associated Clienthers of commerce of their is to be preferred.

In this case also, no official amending legislation has yet been introduced in the Central Legislature.

Holidays with pay.—Last May the Chamber received for opinion from the Government of Bengal a copy of the Government of India's draft Flactories (Amendent) Bill, 1942. The Bill had two objects in view, namely (a) the securing of holidays with pay for workers in non-seasonal factories and (b) the provision of

compensatory holidays for workers who are deprived of their weekly days of rest under sub-section (1) of section 35 of the Factories Act, by the insertion of a new section—49F.

After consulting the Industrial Affairs Sub-Committee, the Chamber Committee replied to the Government of Bengal in the following terms:—

pinowing terms:—

The Charber has no objection to this latter amendment but only on the
manufacturing that it is made clear that it is not the intention that the
majoratory obligation of the clear with pay. To do so an
operatory obligation of the clear with pay. To do so an
unvariantable discrimination between workers will not so emitted. Clarification
belows and the large majority of some of solid only so emitted. Clarification
is accounty on the point as an extensive the control and of the control and of the clarification
as Chapter VAA entitled. Holdsays with pay.

sew Chapfer IVA cuttiles "Holdings with pay".

On the general question of buildary with pay for industrial workers as a whole, the sire IVA district the payment of the principle is not in dispute, the Chamber for practically are not payment of the principle is not in dispute, the Chamber for practically are not payment of the principle is not in dispute, the Chamber for practically are not payment of the principle is not in dispute, the Chamber for practically are not payment of the principle is not in dispute, the Chamber for practically are not payment of the principle is not in dispute, the Chamber for practically are not payment of the pay

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t is understood that the Government of India intend to introduce an amending bill during the current Session of the Central Legislature but the terms of the bill are not yet available.

Jute mill industry: Restriction and rationalisation of production.—The Indian Jute Mills Association were addressed in June by the Government of India on the question of

the action which might be taken by the industry with the object of bringing the production of jute within the carrying capacity of the ruleways and at the same time reducing the other demands made by mile mil transport. The railway system, Government observed, was mable to cope with the transport of the current production of the district of the total demand for jute manufactures including internal official the total demand for jute manufactures including internal official was likely to, be in the neighbourhood of 55,000 tons per much as opposed to present production of 90,000 tons. There was kinely to the level of the reduced demand, a restriction of production to the level of the reduced demand.

While inviting the proposals of the industry with this object. Government pointed out that it was desirable that every assistance should be given to the railways to help them in transporting the reduced output of jute manufactures. One direction—it was stated—in which the industry was neing the transport services to a greater extent than was necessary was in regard to its coal consumption and Government was necessary was in regard to its coal consumption and Government professer process of rationalisation on the basis of the re-distribution of the production of the industry, based on the motive power efficiency of different mills and in public electricity supply systems.

Strong objections to these proposals were made to Government by the Indian Jute Mills Association, who, on the 3rd July, asked the Chamber for support to the representations which had been made.

The Chamber in addressing Government requested that reconsideration be given to the proposals made to the Indian Jule represented by the Chamber would be prepared in the interests air other contribute to the Chamber would be prepared in this air other directions, to the fullest support to any schools as in other contribute to the contribute of the prosecution of the war, the Chamber was contribution, that Government's proposals would be combined that Government's proposals would be contributed and they were in the best interests of India or the United Nations.

The effects of the reduction in output proposed, it was observed, would either result in the export of increased quantifies of raw jute abroad, which would vitake the objects of the scheme, or would exporting interests, with the most serious effects on the cultivators and the economy of the province.

Regarding the proposals for concentrating production on mills supplied from public electricity sources, investigations made by the

Chamber showed that the saving in coal and on the wagon requirements of the industry would be insignificant and would in fact, be inconvenient to the railway administrations, while on the other hand it could not but result in a financial and economic other hand it could not but result in a financial and economic on the employment of labour, on industrial peace, and on the economic well-being of important sections of the agricultural and industrial population.

In the Chamber's opinion, the real remedy was to concentrate on increasing the facilities available for transport of just manufactures from Calcutta by sea and to abandon any question of a further restriction of output of a commodity which was sufficient to meet the essential requirements of consuming markets in the prosecution of the war effort.

On re-consideration of the position, the Government of India agreed not to pursue their proposals in the form in which they were originally put forward but it leave the industry to fulfil certain assurances given by the Jute Mills Association which would result in reduced consumption of coal and demands on the internal transport system, without for the time being affecting the total outnot of manufactured goods.

Government have made it known to the Association, however, that as the transport situation in the future can never he foretold with any degree of certainty, matters cannot be left entirely as they are. They have asked, therefore, that the Association should draw un a scheme for the compulsory concentration in those mills having un a scheme four the compulsory concentration in those mills having the highest motive, power efficiency; the scheme to be held in treadiness for quick enforcement if and when a grave emergency should arise involving the need for its adoption.

The matter is receiving study at the hands of a special Sub-Committee of the Indian Jute Mills Association.

Development of the basket making industry.—In circular No. 4-1943 of the 6th January members were asked to submit any views they might have on certain suggestions made by the Government of India with the object of encouraging the production of substitutes two wooden packing cases. It was suggested that hambon or came baskets might serve as effective substitutes, but before taking any steps to encourage that industry it would be necessary to collect information on the following points:—

(i) the articles for the packing of which bamboo or cane baskets can replace wooden packing cases;

- (ii) the improvements required in such baskets and the availability of the additional raw materials needed for carrying out such improvements;
- (iii) the extent of the basket-making industry in the provinces; the extent to which it is being carried on, on a factory scale; the location of the industry and detailed information about the factories, if any, and
- (ie) the difficulties likely to be experienced in increasing the production of baskets from the point of view of (a) supply of raw materials, (b) supply of labour, (c) organisation of production, and (d) transport and marketing of the product; and the measures required to remove these difficulties.

Comments and suggestions from members have been communicated to Government.

Civil Defence: Industrial Advisory Committee.— Under the chairmanship of the Director of Civil Defence, Government of Beggal, a small Industrial Advisory Committee was formed for the purpose of ensuring co-ordination in all passive defence measures emsidered necessary for industrial units in the Calentta industrial area and of advising Government on any matters of importance in the protection of such units.

Members were asked in circular No. 94-1942 to submit to the Chamber particulars of any trouble experienced, for reference, if necessary, to the Industrial Advisory Committee.

Mr. J. H. Burder, Vice-President of the Chamber, and Chedration of India, served as a member of the Industrial Advisory Committee.

Utilisation of industrial researches.—During the year various non-technical notes have been published under the forwarded by Scientific and Institution Research, and One note referred to a process which had neverthed for the forwarded by stiff interests. The process which has a process which had been described for the of which has almost censed due to present conflows. The Board was informed of the names of those members who expressed interest in the scheme.

Notification was also received in August that the Council would issue a quarterly "Journal of Scientific and Industrial Research" containing information on the activities of the Council, non-technical notes on new industrial processes and information bearing on information bearing on

(103) MUNICIPAL.

To provide the Calcutta: Licensed Warehouse and For Brigade Act: Proposed tax on fire insurance comparies.—The Chamber was furnished with a copy of the resolutions adopted by the Calcutta Corporation at a special meeting bld in March to consider the recommendations of the Budget Special Committee. Among the recommendations which the Cognaci Comvarded to Government for consideration was the

(4)(i). That the Provincial Government be approached for introducing a Bill in the Legislature for amending the Licensed Warchouse and Fire Brigade Act of 1893 to the effect that in case the receipts in the Licensed Warchouse Fund are extendicated to meet half of the Corporation contribution to the Fire Brigade, the deficit will be made up by Government.

(ii) That in the opinion of the Committee a tax should be levied on the fire insurance companies and the necessary action be taken in the matter.

The Chamber informed the European Group in the Bengal Legislature and the European Group in the Corporation that the Committee viewed with concern the resolution referring to fire insurance companies, and in consultation with the Calcutta Insurance Association put forward grounds on which to oppose it.

General Municipal Election in 1943.—The Chamber was informed that a statement by the Chief Executive Officer to the Calcutta Corporation at a meeting of that body held in March concerned the question of a general municipal election, which was due at the end of March 1943. If there were to be an election then it would be necessary for the Election Department to prepare now electoral rolls. It was felt by the Chief Executive Officer that owing to the number of people who had left the city, the possibility of further evacuation, and the circumstances generally, the preparation of new electoral rolls at that time would be far from satisfactors.

It has been laid down that a new electoral roll must be prepared every three years—or less should the local Government so rule—from the date of re-publication of the last electoral roll. Unless the rule were modified the Corporation had no option but to consider preparing a new roll. In addition to the amount of work required, the preparation involves heavy expenditure, and the Chief Executive Officer desired a ruling from the Corporation as to whether the Election Department should set to work immediately or whether Government should be asked to postpone the preparation of a new electron roll until a more suitable time.

The Chamber Committee agreed that it was not a suitable time to expend time and money on such work and advised their representatives in the Corporation accordingly. This view prevailed in the Corporation and was accepted by Government.

MISCELLANEOUS

Recognised Provident Funds: Letters of nomination: Payment of deceased members' claims. The Chamber was asked by a member for an expression of opinion regarding the legal position of trustees of provident funds who make payments in accordance with letters of nomination by expressed wish of the deceased. In the present circumstancesthe member stated-it appeared that nominations in the case of a provident fund were probably invalid and ineffective. If this were so, the Chamber was asked what procedure should be adopted in obtaining the same statutory effect in the case of provident fund letters of nomination as are secured by life assurance policy holders under section 39 of the Insurance Act, 1938. It was suggested that the procedure applicable to the latter might be made operative in regard to claims due from recognised provident funds.

For the purpose of clarifying the legality of this question, with a view to a later approach to Government, the legal advisers of the Chamber were asked for an opinion, which is summarised below:-

Beneficiaria of Government servants and/or employee under bodies to which balan Provident Funds Act XIX of 1925 applies, whose provident fund menogs do not no death method Re. 5,000, do not have to pay death duty, nor if nominated protections are replied which are important are, however, not explicable to any provident runts other than the few coming within the sope of the Act.

Although it is possible, by reason of soction 39 of the Insurance Act IV of 1938, to nominate in relation to policies of life insurance, the heneficiaries not being compelled to pay death duty, provident fund deposits have to meet the burden.

There is in our view only a fair case for representation to the Finance Department of the Government of the first pour points and the first pour points and the first pour points and the first pour of the would if the white important, need possible pour of the inequity between employees of firms having computery provident funds and promote who take out this policies.

companiory provisent image and persons who take out life policies. In any datament of case or muonial stress would be laid on the fact that provident frends, pension echonoc and the life have every reason to be afforded the same recognition as life, insurance and the life have every reason to be afforded the same recognition as the financial of the latest the person of the provident days and that the person of the provident days and the collected rather than the collected rather constrained to fact the provident days by argued that some firms have objects of taking out life policies; while it does not be afforded to the most provident days the provident does not like policies to taking out life or money held in deposit, this conceptable that the part, adversarly affect the argued connection with their provident does not be some of this policies and the latest connection with their provident does not be some of the policies and the provident days and the provident days and the provident days and the latest connection with their provident funds.

Atthough the representation could be made it might well be that Government forties, because such a facility might feat to echemos directed to avoid a second control of the second control of the second control of the second control of the second parameter of days on the policies, where nominations have been made.

Although then, we have indicated the lines on which we consider a representation might be made, we suggest that the matter is not one which abould be undertaken without due consideration to the factors mentioned in the previous paragraph.

The Chamber Committee have informed the Associated Chambers of Commerce of India-who have also had the matter under consideration-that they are in favour of a case being submitted to the Central Board of Revenue on the lines indicated

Indian Stores Department: Conditions of Contract: Contractor's responsibility for goods in transit under f. o. r. contracts.-Previous Reports have referred to the representations which have been made to the Supply Department with regard to clause 18 of the Indian Stores Department Conditions of Contract. The clause is contrary to the usual commercial practice, since the basis of supply is f.o.r. contractors' workshops or nearest goods sidings, and legal ownership of the goods passes to the purchaser when the wagons in which they are loaded leave the contractors' hands. Contractors, therefore, cannot be held responsible for any loss or damage in transit not due to their own negligence. But if they accept clause 18 of the Indian Stores Department Conditions of Contract they must incur this responsibility. Government, however, will not agree to the deletion or modification of the clause, and while admitting that the legal position under the Sale of Goods Act, 1930 is such as absolves the contractor under an f.o.r. contract from liability for loss in transit, contend that a contractor can "contract out" of the provisions of the Act and that such "contracting out" is provided for in clause 18. It has been pointed out with regard to this contention that there is nothing to prevent a contractor from refusing to contract out of the Sale of Goods Act, if the terms become too onerous. All the representations which have been made were solely to find a way in which Government could obtain assurance in regard to the security of goods in transit without forcing contractors into the position of having to refuse to accept any responsibility whatsoever, and it is to be regretted that Government are not prepared to adjust their attitude.

It is not considered that further representations will be of advantage and the Indian Engineering Association, with whom the Chamber is keeping in touch, have now decided to take legal advice on the drafting of suitable clauses to be substituted for clause 18 of the Indian Stores Department Conditions of Contract, with the object of absolving contractors from liability for any damage or loss on goods in transit under f.o.r. contracts, except where such damage or loss is covered by insurance or is attributable to their own negligence or default.

Examination of books by Government Cost Accounts Officers.—The Chamber Committee had before them copies of correspondence exchanged between the Paint Supply Pauel (War Emergency) and the Directorate-General of Supply in regard to the proposed examination of contractors' books of account by Government Cost Accounts Officers and the possible advantible "cost-plus" basis in the case of Supply Department orders for paint and its constituents or derivatives.

The Committee, after carefully considering all aspects of the cances put forward by the Panel to contest the adoption of these measures, decided to support the Panel and addressed the Directorate-General of Supply expressing the hope that an arrangement would be possible which would preserve the utility of the Panel and the annicable relations existing between it and the Supply Department. The position, which the Directorate-General of Supply has manitamed, is that it is always open to the Department under the Defence of India Rules to examine accounts and fix contract prices accordingly.

Payment of bills through collecting sirears.—The Chamber has long been in formular of the discontinuance of the practice provalent amongst Calcutta firms of paying and collecting bills through sirears, and sireary early report referred to the steps which had been taken to action this end. The majority of firms, it will be remembered, were wind to co-operate in the discharging of debts by post or peon, and for those who found the sirear system accessary, it was suggested in the dealing with firms who sand payments to creditors, the same method might be adopted in reciprocation.

The Chamber, in pursuing this matter in January 1943, has recently been successful in pursuading the East Indian Railway, the Bengal Railway Co., I.d. and the Bengal & Assan Railway to give a trial to the system of sending crossed cheques by post or messenger, requesting the firms concerned to send stamped receipts as soon as payment is received.

It is hoped that the public generally will co-operate in sending Railways to be forced to withdraw the experimental arrangement, as it is folt that its may not be necessary for the as it is folt that its successful operation will form the basis for a Departments generally.

With regard to the practice of obtaining stamped receipts in anticipation of payment, this subject was also referred to in last anticipation of payment, this subject was also referred to in last variety and the practice. One the particular that members were the payment of the practice. One company in the non-increasity of the Classification of the information of this procedure by the Military Authorities. One the enforcement of this procedure by the Military Authorities opportune to press for any variation of the existing practice, which

had been a long standing one in certain Government Departments, more especially in view of the fact that there had never been any cases of failure to pay. The intention of the Chamber, however, is to oppose any extension of the practice to Government Departments or other arthorities who have not hitherto followed it.

Commercial litigation: Arbitration—Indian Sale todos Act.—The Associated Chambers of Commerce of India requested the views of the Chamber on a suggestion of the Karachi Chamber that a contribution be made towards the cost of an appeal to Privy Council against the decision of the Puriph Fliph Court on a case in which it had been held that, because the contract in question had been rescinded or frustrated, the parties were debarred from recourse to the arbitration provisions of the contract.

The Committee of the Chamber did not consider that the issue community to justify utilising the finds of the Chamber in supporting such an appeal, and suggested a more simple and economical method of avoiding such decisions in the future, namely that of amending the form of contract to provide for continuance of recourse to the arbitration clause.

Jute Futures Enquiry by Professor J. A. Todd.— Special Officer Grate) to the Government of Bengal asked the Chamber to submit comments on Professor Todd's Report on the Working of the Jute and Hessian Futures Market in Calcutta. Match/December 1941.

The Chamber referred the matter to the special Committee appointed last year to consider this question. This Committee includes representatives of all the "Jlnd" Associations connected with the Chamber and these latter unanimously adhered to the view expressed through the Chamber in 1941, namely that the whole question of jute futures should be left in abeyance until after the very

All-India Radio: Commercial bulletins.—Mention and in the 1941 Report of the reference received from the Associated Chambers in connection with the periodic broadcasting of commercial bulletins, an innovation which was formed to a superiodic broadcasting of commercial bulletins, an innovation which was formercial and by All-India Radio. Having consulted was commercial and industrial Associations connected with it, the Chamber subsequently informed the Associated Chambers that vive of the majority of these interests, and of the Chambers that vive of the majority of these interests, and of the Chambers that the real value and perhaps some harm would be likely to result from the adoption of the proposal that would be likely to result from the adoption of the proposal that Radio promotility prices, comomic trends and conomic surveys. Substantially the same view was communicated to All-India Radio by the Associated Chambers.

Power Alcohol Conference: Recommendations.—The recommendations made by the Power Alcohol Conference convened by the Government of India, Department of Commerce, on the 21st July 1942, were communicated to the Chamber at the end of September. An examination of the recommendations was requested from the point of view of their adequacy for the purpose of bringing industrialists into the field of production of power alcohol and rectified spirit for use as motor fuel.

The views and suggestions of the Chambers in the Associated Chambers of Commerce have been communicated to Government.

Quinquennial Report of the Calcutta University Appointments and Information Board.—During October members of the Chamber received a copy of the Quinquennial Report of the Calcutta University Appointments and Information Board for the years 1997-42.

The Chamber Committee, in offering to the University felicitations on the successful and progressive management of the Board's activities, commended to the Board the desirability of maintaining the high standard of selection and service which had been evidenced in the period under review.

Indian Institute of Science, Bangalore.—On the expiry of his term of office Mr. C. D. Priestley (Imperial Chemical Industries (India) Ltd., Bombay) was re-elected, by a majority of votes, as the representative of the Associated Chambers on the Court of the Indian Science Institute for the years 1948-47.

Bengal Sugar Mills Association.—This Association with offices at No. 7, Wellesley Place. Calcutta. has recently been formed with the object of acting as an organisation representative of the Bengal sugar mills, employing the vacuum pan process, in all questions concerning their welfare and in particular such matters as may be of special interest to sugar mills stututed in the province.

The Chamber was invited to apply to the Association at any time for information concerning the sugar industry in Bengal.

The late H. M. Haywood, C.I.E.—The news of the by the Committee of the Chamber with very deep regret. Mr. Haywood joined the staff of the Chamber with very deep regret. Haywood joined the staff of the Chamber with very deep regret. Haywood joined the staff of the Chamber with very deep regret. Haywood joined the staff of the Chamber with 1896 and years. He was awarded the c.i.m. in 1922 for services performed furing the war and immediate post-war periods. After his retirement from India he took up the Secretaryship of the September 1940.

FINANCE AND ACCOUNTS.

Chamber.—The reduction in the capital of the Chamber in 1942 amounts to Rs. 87,191-14-1.

The Income and Expenditure for 1941 and 1942 are as follows:—

Deduction ...

Royal Exchange deficit

Income:— Members' subscriptions Monthly contributions Arbitration fees			1941 72,825 2,51,822 32,357	1942 75,525 2,63,764 36,988
Certificates of Origin Interest and rent received,	 less	,,	9,056	6,220
paid for taxes, repairs electric charges	and 	,,	9,307	10,371 315
fittings written back	and 	,,	140	
Profit on re-valuation of inv ments	est-	Rs.	3,75,823	3,97,062

Expenditure :— Establishment—

(a) Current			1941	1942
(b) Pensions		Rs.	2,56,575	3,10,669
Printing and Co.		,,	42,804	34,498
Printing and Stationery Depreciation		,,	16,134	15,401
Sundries		,,	17,667	21,002
Legal charges	***	,,	27,059	30,631
Prices current	***	,,	3,399	6,256
Contribution to Provident		,,	232	575
Reserve for Income-tax	Fund	,,	21,531	26,034
Chamber Revenue			20.000	
Loss on re-valuation of in	nwaat	,,	20,000	31,359
ments			0.000	
		,,	2,020	
		Rs.	4,07,421	4.00 405
Deficit		,,	81,598	4,76,425
		,,	01,000	79,363
		Rs.	3,75,823	3,97,062
Royal Exchange.—The	dofinit		1040 : 70	
against the deficit of Rs. 7,477-10	Le fon	101	1942 is Rs.	7,829-1-5
Income :-	,-0 101 .	LUMI.		
Entrance fees				
Subscriptions		"	50	72
Sale of Telephone Ticket I	Rooka	"	26,646	25,461
	Joons	"	505	525
		Rs.	27,201	00.050
Expenditure :-		*****	21,201	26,058
Rent				
			13,800	12,000
Contribution to Chamber Establishment		"	6,000	6,000
Restaurant License		,,	8,069	8,576
Books and Newspapers		.,	100	100
Sundries Newspapers		,,	1,537	1.403
		,,	5,173	5,808
Deficit		Rs.	34,679	33,887
		,,	7,478	7,829
		ъ.		
Marie Control		Rs.	27,201	26,058
D. C. FAIRBAIRN,		-		
Secretary,		R	R. HADD	ow.
Calcutta, 12th February 1943.			1	resident.
, reoraary 1943,				

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CHAMBER RULINGS.

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There being nothing to the contrary in the Charter-Party, laydays will count while a vessel is in the stream, provided she is ready and able to work, and boats can lie alongside and deal with cargo in safety.

If a vessel enters at a Custom House before 12 noon on, say, the 1st of a month lay-days commence 24 hours after notice of readiness is given. If she enters after 12 noon then lay-days commence on the morning of the 3rd.

Notice of readiness before inward entry of a vessel at the Custom House is not a proper notice.

Note: -This ruling does not apply to coal charters.

An agent should return to his constituents any discounts allowed on insurance.

"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.

There is no custom of the port which would make warehousing at the jetties a shipment according to the custom of the port.

Now rules of business.—The limits of the Port of Calcutta having been extended by a Notification of the Government of Bengal, dated 24th June 1869, which came into force on the 10th July 1886 so include within these limits the new petroleum depôt at Budge-Budge, it has become necessary to frame a rule of (113)

business which shall meet the special circumstances which have made this extension of the Port necessary.

made this extension of the Pots has mot with almost unanimous support, is recommended by the Committee of the Bengal Chamber of Commerce for general adoption:—

or Commence to general the Charter-Party or Shipping Orders, "Unless specified in the Charter-Party or Shipping Orders, stamers or sailing vessels cannot demand of the consignee to take delivery of, or fill up cargo, except within the limits of the Port, as set forth in the Notification of the 18th August 1879 of the Government of Bengal".

So long as a ship is ready to take in the stipulated quantity of eargo 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.

The Indian Maund only is used by the Customs authorities for salt weighments. It weighs 822 lbs.

Shipments at Diamond Harbour.—In cases where, for initial convenience arrangements are made to put cargo on board vessels at Diamond Harbour or between Calcutts 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 Travelyan on 18th January 1893, for damages on account of the non-acceptance of 1,000 blass jute a question of the value of the jute mark was raised—on this point the Judge said:

where the states was to seed on behalf of the plaintiffs that, if the bales "were marked (mark given) and contained jute cuttings "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. Hen the other hand, it has any such "market, hen the plaintiffs must, under the terms of "section 113 of the Indian Contract Act, be taken as "guaranteeing that he goods supplied were what is "commercially known by that description."

**Commercially Ruovin of 1872, is as under:

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 co
there is an implied warranty that they are such goods as are co-

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.

General liability of Brokers .- A reference having been made by the Indian Jute Manufacturers' Association on the general question of the liability of Brokers," the Committee replied—"In their opinion a broker is liable to his principals for consequences if he does not deliver identical contracts".

Sundays and Charler-Party Holidays in relation to Mercantile Contracts.-Goods falling due for delivery on Sunday or on a Charter-Party and Shipping Holiday, must be delivered on the day previous to the Sunday or the Charter-Party and Shipping Holiday, as the case may be.

Steamers' Lay-days under Coal Charter-

(1) A steamer's lay-days commence at 6 A.M. on the working day next following the day before 12 noon of which notice of readiness to load has been given. But notice cannot be given until the vessel is (a) entered outwards at the Custom House, and (b) until she is within the limits* of the Port as defined in the amended Notification No. 18-Marine of 22nd January 1921 of the Government of Bengal.

*On the North.—A line drawn due east scross the river Hooghly from a pillar at the couttern boundary of Mestre. D. Waldie and Company's Chemical World and Distillerary in the District Exceptly on the right bank of the river and the contract of the 24 thing of the verse may Donalist in the District of the 24

hank of the river near Panihati in the District of the 24 On the South—A line draw from a maronry pillar placed at the mouth of the Budge-Budge had to a pillar on the right bank (Howesh edd) of the river Hooghly bearing north-west of the first named pillar.

of the river Hoofshy is some for the water tight anner in terms of the river Hoofshy is soming north-west of the first named piller, and the river Hoofshy and the seast and west of the river Hoofshy (as seast and seed to the river Hoofshy (as seast and seed to the river Hoofshy (as seast and the seast and the

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(2) Half a lay-day shall be counted, when loading is completed by mid-day. Should work be carried on after mid-day, a whole day shall be counted.

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 Calcutia.

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.

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"

CONVERSION OF STERLING FREIGHT INTO INDIAN CURRENCY.

The following Resolutions were adopted at a General Meeting of the Chamber, held on the 17th January 1882.

That the resolutions adopted, 31st May 1876, respecting conversion into Indian currency of sterling freight and commission thereon be hereby rescinded and that the following Resolution be substituted in their stead with immediate effect, piz: :—

- 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 precading the day when the amount to be dealt with shall be ascertained.
- "That, in the absence of anything to the contrary expressed, the words 'current rate of exchange' shall be held to mean the rate current for Bank Bills on London payable on demand."
- "That, for the purposes of charging commission or adjusting differences, freight expressed in dollars (American) shall be converted into sterling at a uniform rate of fifty pence per dollar."

H. W. I. WOOD, Secretary

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SCHEDULE OF COMMISSION CHARGES.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce held on the 26th 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 Jowellery ... 21 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. On returns of consignments if made in produce 25 6. On returns of consignments if in Bills, Bullion, or Trensure ... 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 25 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 10. On making advances or procuring loans of money for commercial purchases, when the aggregate commission does not oxceed 5 per cent ... 11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts, or on the shipment of goods, ... 21 where no other commission is derived 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 13. On del craders, or guaranteeing the due realisation of sales ... 23 14. On the management of Estates for Executors or Administrators 24 15. On chartering ships or engaging tounage for constituents for vessels to proceed to outports for loading ... 21 16. On advertising at 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 17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire or acting as Agents for Owners, Captains or Charterers of ressel, upon the gross amount of freight brokerage inclusive

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	the second control of		
18.	On engaging Asiatio 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		
	Die	21	
20.	On realising inward freight, inward troop, emigrant, or cabin		
	passage money	24	
21.	On landing and re-shipping goods from any vessel in dis-		,
	tress, or on landing and selling by auction damaged goods		
	from any such versel, 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 If Opium, Indigo, Raw Silk or Piece-goods 1½ to	5	
		24	" .
22.	On effecting insurance and a stones or Jewellery § to	1	
23.	On effecting insurance whether on lives or property	$2\frac{1}{2}$	
	On settling insurance claims, losses and averages of all classes,		
24.	and on procuring returns of premium	21	
~.	On drawing, purchasing, selling or negotiating Bills of Exchange		
25.		1	"
20.	On debts or other claims when a process at law or arbitration		
	is incurred in claiming them Or if recovered by such means	2t	**
26.		5	"
	On Bills of Exchange returned dishonoured	1	
	On collecting house rent	21	
28.		24	
29.	On realising Bottomry Bonds or negotiating any loan on		
	- repositioning	21	
30.	On granting letters of Credit	í	
31.	On sale or purchase of Government Securities and Bank or other Joint Stock Shares and	•	,,
		ł	
32.	On delivering up Government C	•	
		į	
33.	On all amounts debited and and and	,	
	Balance brought forward) upon which no commission arrount- ing to 5 per cent, has been characteristic for the commission arrount-		
		÷	
	Brokerage when paid is to be separately charged.	1	
	S. E J CLARKE		

(119)

BENGAL CHAMBER OF COMMERCE.

Secretarial Department -- General.

- (1) Balance Sheet as at 31st December 1942.
- (2) Revenue Account for the year ended 31st December

Secretarial Department - Provident Fund.

- (1) Balance Sheet as at 30th June 1942.
- (2) Profit and Loss Account for the half-year ended 30th June 1942
- (3) Balance Sheet as at 31st December 1942.
- (4) Profit and Loss Account for the half-year ended 31st December 1942.

BENGAL CHAMBER OF

BALANCE SHEET as

DEPARTMENT).

(SECRETARIAL Incorporated as a Company under section 28

of the Indian Companies Act, 1882.

CAPITAL AND LIABILITIES. Rs. As. P. Rs.	Ав.	Р.
Balance at lat. January 1142	6	9
Balance at let January 1642	6	9
7,00,787 8 2	6	9
Less—Royal Exchange defield 7,829 1 5 4,92,988	6	9
Provision von Taxation — 90,908 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6	9
For 1941 42 29.258 6 0 0 23,957 0 0 53.215		ì
For 1941 42 29.258 6 0 0 23,957 0 0 53.215	1	1
" 1942-43 <u>23,957</u> 0 0 53,215		Į .
53.215		1
	6	0
LIABILITIES-		
For expenses—		l
Provident Fund Contribution 2.215 7 0		
Publication 501 9 0		
Stationery 424 5 0		1
Electric Fans, Lights, Lifts etc 1.161 1 0		
Petty Charges 394 10 0		1
	. '	1
	۱ '	ì
	6	0
OTHER FINANCE— 9,867	۰	
Deposits for Arbitration cases 54.057 8 0		
Bengal Flood Relief Fund 826 0 0		
Tax Deduction A/c Staff— Income Tax 35,359 2 0		
Post Office Savings Deposit . 87. 4 0 35.446 6 0	ı	
Calcutta Hydraulic Press Association P	ı	
gency Deposit 6,100 0 0		1
Royal Exchange Deficit 7,829 1 5		
1,829 1 5 1,04,258	15	5
		ì
Carried over	_	

31st December 1942.			_			
PROPERTY AND ASSETS.	Rs.	As	Р.	Rs.	As,	Р.
LAND No. 2, CLIVE STREET, AT COST				3,11,912	8	0
ROYAL EXCHANGE BUILDING AT COST	6,02,166	12	9		- 1	
Less-Depreciation to date	3,74,161	12	11	2.28,004	15	10
FURNITURE AND FITTINGS AT COST TO 31ST DECEMBER 1941	1,22,480	4	2			
Additions during the year at cost	190	4	0			
	1,22,670	8	2			
Deduct Sale proceeds	115	8	10 -2			
Less—Depreciation to date	1,22,455	8	2	100	0	0
LIBRARY AND PICTURES AT COST	42,820	1	5			
Less—Depreciation to date	42,720	1	5	100	0	0
STANDARD WEIGHTS, MEASURES AND TEST APPLIANCES AT COST	4,577	5	0			
Less-Depreciation to date	3.829	4	5	748	0	7
INSTALLATION OF ELECTRIC AND SANITARY WORKS AT COST	1,20,997		9	١		
Less-Depreciation to date	1,20,897	8	9	100	0	0
AIR CONDITIONING PLANT AT COST TO 3187 DECEMBER 1941	24,121	1	0			
Additions during the year at cost	1,068		. 0	_	İ	
	25,189		0		1	1
Less-Depreciation to date	7,342	15	4	17,846	10	8
Now Royal Exchange Restaurant at cost	9,461	1	(1		
Less-Depreciation to date		11	- -	6,307	6	0
Carried over				5,65,119	5	1

(121)

BENGAL CHAMBER OF

(Secretarial Incorporated as a Company under section 26

BALANCE SHEET as

			Rs.	As.	P.	Rs.	As.	P.
	Brought forward					8,60,300	2	2
							l	
		j						
•								`
		.			-			- 1
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			1					- 1
					-	1	- 1	
		-	1	- 1	-		1	
			-			1		
				- [-			1
			- 1	- [- [- (- [
		-	1		- [- 1	-	-
		- 1			1		ı	
	TOTAL RE.			1				
	-STAL RE.]	8	60.300	2	2

COMMERCE, CALCUTT

DEPARTMENT).

fo the Indian Companies Act 1882,

at 31st December 1942.

					Г	1
	Re.	As.	P.	Rs.	Ав.	Р.
Brought forward				5,65,119	9	1
DEBTS DUE TO CHAMBER (UNSECURED)— Considered good	44,034	8	0			
Due by Royal Exchange, Contribution, rent and expenses	10,535	15	0	54,570	7	0
ADVANCES				9,900	6	3
INVESTMENTS IN GOVERNMENT SECURITIES AT MARKET VALUATION—						
Rs. 63,600/- 3% Loan 1963/65 @ Rs. 95-9-0	60,777	12	0			
Rs. 80,000/- 4% Losn 1960/70 @ ,, 110-2-0	88,100	0	0			
Rs. 50,000/- 5% Loan 1945/55 @ ,, 108-14-0	54,437	8	0	2,03,315	4	0
Interest accrued on Investments				2,583	0	0
Unused Stamps in hand	428	4	3		1	
Cash with Imperial Bank of India	13,891	3	0			
Cash with Imperial Bank of India, Bengal Flood Relief Fund	826	0	0			
Cash in hand	9,666	0	7	24,811	7	10
		ļ		į .		
		1				
TOTAL RS				s,60,300	2	2

BENGAL CHAMBER OF (SECRETARIAL

REVENUE ACCOUNT for the

EXPENDITURE.	Rs.	As.	Р.	Rs.	As,	Р.
To Establishment			١.	3,45,167	1	0
, Municipal Taxes		1	l	11,751	Ġ	1 6
Current Bengirs			1	2.813	ĺĭ	0
, Electric Fans, Lights, Lifts and Pumps		1	""	1 -,		
including cost of current and up-keep	13,889	15	0	Į.		
Less-Received for the use of Lights and	1	1		i .		
: Fans	4,126	3	0	1		
i j		-		9,763	12	0
" Depreciation on Building	15,054	2	8	1	Į.	
, Do. on Standard Weights, Mea-			1	j		1
sures and Test appliances	200	7	6	1		1
, Do. on Air Condit coing Plant	2,518	15	4	l		
Do. on Furniture and Pittings	75	4	0	ì	1	
m . Dan on the conjunctioning treat		١	١.	Į.		
taurant	3,153	11	0			
Fire Insurance		,	****	21,002 1,250	8	6
Contribution to Describert Ford				26.034	2	0
				2.024	14	0
	7.494	6		2,024	14	0.,
Less-Sundry Receipts	7,93%	2	ŏ	l		
			Ľ.	7,480	4	0
" Charges General		l		10.040	13	0
,, Petty Charges			1	7.436	13	3
"Stamps				2,530	14	8
,, Telegrams			I	488	8	6
Book-Binding			1	303	0	0
,, Government Gazettes, etc		l	l	340	i	0
,, Audit Fee	3,600	0	0.			-
,, Do. re: Income Tax Assessment		1	١ ١		. 1	
1942-43	150	0	0			
, Stationery			-	3,750	0	0
				5,895	.7	9
		***	-00	1,650	14	0
Commercial Pdesetter D.				1,185	0	0
Medical Attendance				225 600	0	0
, Subscription to Associated Chambers of				600		
Commerce of Ludin				800	0	0
Logal Charges				6.256	2	ő
, Provision for Taxation				31,358	nî l	ő
,, Prices Current				574	9	ŏ
, Tax under Bengal Finance Act 1030				0,1-		
for 1942-43				30	0	0
			1		- 1	
	1 1					- 1
					- 1	- 1
	1 1					
			- 1		- 1)
Total Rg			- 1			8
TOTAL NS				5,00,752	14	۰,

We beg to report that we have audited the foregoing Balance Sheet of the Reneal Classine for the Sheet and Revenue Account for the work Sheet and Department an et 31st December, 1842, and Revenue Account for the way of the Account for the Accounts of the

CALCUTTA,

The 11th February 1943.

LOVELOCK & LEWES.

Chartered *countants, Registered Accountants, Auditors.

(125)

COMMERCE, CALCUTTA.

DEPARTMENT). ended 31st December 1942.

ar ended 3	1st Dece	moer 1942.	_			T		As.	Р.
	INCO	1E.	- }	Rs.	As.	P.	Rs.	As.	0
y Members'	Subscription	ons					75,525	٥	.0
Monthly	Contributio	ns from the Asso tions recognised the Chamber	by	1,79,764	8	0			
, Do.	do.	Licensed Measu Department	ror8 	24,000	0	0			
Do.	do.	Royal Exchang	e	6,000	0	0		ĺ	
Do.	do.	Indian Tea Ma Expansion Be	rket ard	21,000	0	0			
, Do.	do.	Indian Tea Li sing Committe	eeu- 80	21,000	0	0			
, Do.	do.	Calcutta Lin Conference	e r s	12,000	0	0	2,63,764	8	١.
					l		36,988	0	
	ion Fees .						6,220	0	
	Certificates						315	0	
	strike Cert		•••				7,799	2	
		nents and other So	nrees					1	
	No. 2, Cliv Exchange			12,000	0	0			
		rs' Department		11,100	0	0	l		
	s, Blacker &			3,000	0	0	l	1	1
				800	0	0	26,900	0	
		on of Investments					3,878		
		ear Carried to C	apital				79,362	12	1
, Deficit	nor the y	m							
				1 '	Ì		1	1	L
		TOTAL RS.					5,00,769	14	Ī

R. R. HADDOW, President.

J H BURDER, Vice-President.

H. H. BURN.
T. S. GLADSTONE,
R. MACFARLANE,
R. B. LAGDEN,
R. E. MERRHOTT,
K. W. MEALING,
G. B. MORTON,

Members of the Committee.

D. C. FAIRBAIRN

BENGAL CHAMBER OF BALANCE SHEET

LIABILI	TIES				Rs	As.	P.	Rs.	As.	P.
Capital Account—					1		1	1		
Subscriptions to 31-12-41 Do. from 1-1 t 30-6-42	٥	. 1 45,339 12,810	11 6	2						
Less—Refunded	- ;;	1,58,150 1,450	10	2 5	1,56,699	6	9			
Interest on Subscription to 31-12-41 Proportion of Less for hal		58,274	3	3						
year ended 30-6-42	- ,,	646	7	1	١.		l	l		
Less-Refunded	. "	57,627 601	12	2	57,026	10	2			
Contributions to 31-12-41 Do. from 1-1 to	n ''	1,45,165	5	9				}		
30-6-42	٠.,	12,810	6	0	1		1	ŀ	1	
Rs. A. Less-Refunded 1.207 9 Forfeited 140 3		1,57,975	11	9						
-	-,,	1,347	12	0	1,56,627			1		
Interest on Contributions to 31-12-41 Proportion of Less for hal		58,271	12	5	1,00,027	15	9			
year ended 30-6-42	. "	721	3	0						
Less-Refunded	. ,,	57,550 600	9	5 8	56,950	7	9	,		
Forfeits to 31-12-41 Less Refunded		3,034 15	12	5 2	00,300	-	9			
Interest on Forfeits to				-	3,019	8	3			
Proportion of Loss for hal year ended 30-6-42		498	7	6			ı			
Jess ended 30-0-42	. "	11	_	4		- }	- 1	1	1	
Less-Refunded -	. ",	486		3		- 1				
			-	1	483	9	11	- 1		
-	Car	ried over			4,30,807	10	7	}		

(127)

COMMERCE, PROVIDENT FUND. as at 30th June 1942.

ASSETS.	Rs.	As.	P.	Rs.	As.	Р.
Outstandings-	}			1		
Amount due by Chamber	102	10	0		ì	
Do. by Staff	100	0	0	1		
Interest on Investments accrued	4,536	11	7	l		l
Income Tax on Investment income	53	2	0			
Refund Premium on Members Insurance Investment	33	12	0	4,826	3	7
Members Insurance Investment				23,387	7	0
Investments-						
3% Defence Bonds 1946 for Rs. 52,000/- at market value	52,910	0	0			
3% Defence Bonds 1949-52 for Rs 33.000/- at market value	32,938	2	0			
3½% Howrah Bridge Loan 1956-66 for Rs. 19,600/- at market value	16,758	0	0			
*3‡% Ragoon Municipal Debentures 1966-76 for Rs. 19,000/- at par value	19,000	0	0			
4% Mymensing Bhairab Bazar Rly, Debentures 1955 for Rs. 20,000/- at market value	20,400	0	0			
4% Calcutta Municipal Debentures for Rs. 6,500/- at market value	6,524	6	0			
4% Calcutta Port Trust Debentures for Rs. 28,500/- at market value	27,255	0	0			
4% ,Loan 1960-70 for Rs. 1,57,100/- at market value	1,66,526	0	0			
5% Loan 1945-55 for Rs. 27,600/- at market value	29,704	8	0	3.72.016	0	0
IMPERIAL BANK OF INDIA				31,342	13	3
Carried over				4,31,572	7	10

^{*}No quotation available for 31% Rangoon Municipal Debentures 1966-76.

BENGAL CHAMBER OF BALANCE SHEET

	-				Rs.	Δε,	P.	Ra.	Asi,	
		forward			4,30,807	10	7	153.	ì	P.
DIO Capital Suspenses—Undain	-				2,30,001	10	l '			
Subscriptions to 31-12-32	••	470	0	0						
Interest on Subscriptions to 31-12-32	٠,	2	6	7						
Contributions to 31-12-32	,,	240	0	0				ľ		
Interest on Contributions to 31-12-32	" .	2	6	8	714	13	3	4,31,522	7	10
Sundry Creditors								50	0	0
4								l		
								l		
					ĺ					
					1					
								1		
								l		
						l				
								Ì		
						ĺ				
	To	DTAL Rs.						4,31,572	7	10

CALGUTTA,
The 28th October 1942.

Examined and found correct.

LOVRLOCK & LEWES,

Chartered Accountants,

Registered Accountants,

(129)

COMMERCE, PROVIDENT FUND.

as at 30th June 1942.

Brought forward		Rs.	As	P.	Rs. 4,31.572	As, 7	
	ĺ						
					1,31,572	7	10

R. MACFARLANE, Trustees.

BENGAL CHAMBER OF

PROFIT AND LOSS ACCOUNT

•				cent-	Rs.	Λε.	P.	Rs.	As	Р.
To Expenses		***		-060				241	8	5
,, Loss on revaluati	on of	Securition	٠. *	2:012				8,112	6	0
	Ton	AL Rs.	2	072		-		l		

CALCUITA, The 28th October 1942.

Reamined and found correct,

LOVELOUK & LEWES,

Chartered Accountants,

Registered Accountants.

(181)

COMMERCE, PROVIDENT FUND.

for the half year ended 30th June, 1942.

			Perce	ntago.	Rs	Λε.	Р.	Rs	As	P
y Interest				1-695				6,834	4	
, Forfieture				-035			١.,	140	3	
, Deficit carried Account:-	to Car	ital								
Proportion of L eriptions	088 on S	ubs-	-160		646	7	1			
Do. on C	Contribut	ions	-179		721	3	0			
Do, on F	orfeits	•••	.003	-342	11	13	4	1,379	7	
			:							
Тот	AL Rs.			2.072				8,353	14	

R. MACFARLANE, Trustees.

BENGAL CHAMBER OF BALANCE SHEET

LIABILITIES.	Rs.	A 8.	Ρ.	Rs,	As	P.
CAPITAL ACCOUNT—				}		
Subscriptions to Rs. A. F. Rs. A. P. 30-6-42 1,56,599 6 9 Subscriptions from 1-7 to 31-12-42 13,223 12 0						
Ltos—Refunded 2,056 6 9 1,67,866 12 0						
Interest on Subs- criptions to						
Less—Refunded 1,236 0 2 63,674 9 8						
Contributions to 30.6-42 1,56,627 15 9 Contribution from 1-7 to 31-12-42 13,223 12 0						
Less—Refunded 2.056 6 9 - 1,67,795 5 0						
Interest on Contri- butions to 30-6-42 56,950 7 p Proportion of Pro- fit for half year						
ended 31-12-42 9,793 12 8	!		1			ı
Less—Refunded 1:236 0 2 65,508 4 3			-			1
Carried over 4,64,844 14 11						

COMMERCE, PROVIDENT FUND.

ASSETS.	Rs.	Ав	ν.	Ra.	As.	F
Outstanding-						
Amount due by Chamber	2,215	7	0		1	
do. by Staff	113	2	0			
Interest on Investments accorded	4,108	10	3		1	
Income Tax on Investment income	98	3	0	6,535	6	
Members Insurance Investment				61,288	4	
NVESTMENT-		l				
3% Defence Bonds 1946 for Rs. 52,0/0 @ market value	53,462	s	0			
3% Loan 1949-52 for Rs. 33,000	33,123	12	0			
3% Loan 1963-65 for Rs. 20,000 @ market value	19,112	s	0			
34°, Howrah Bridge Loan 1956-66 for Rs. 19,600 @ market value	19,012	0	0			
*31% Raugoon Municipal Debentures 1966-76 for Rs. 19,000 @ per	19,000	0	0			
4% Mymensingh Bhairab Bazar Ely. Debentures 1955 for Rs. 20,000 @ market value	20,350	0	0			
4% Calcutta Municipal Debentures for Rs. 1,500 @ market value	1,511	4	0			
4% Calcutta Port Trust Delentures for Rs. 19,500 @ market value	19,825	0	0			
4% Loan 1960.70 for Rs 1,57,100 @ market value	1,73,006	6	0			
5% Loan 1945-55 for Rs. 27,600 @ market value	30,049	8	0	3,88,452	14	
mperial Bank of India				12,927	2	
Carried over				4.69,203	11	-

^{*}No quotation available for 31% Rangoon Municipal Debentures 1966-76.

BENGAL CHAMBER OF BALANCE SHEET

			Rs.	۸,	Ρ.	Re.	As.	P.	Rs	Δε.	P.	Ì
Brought fo	rward		4,64,844	14	11				1		1	1
	Ra.	. Р.							1		ĺ	
Forfeits to 30.6.42 Less—Refunded		8 3 3 8	2,962	4	7							
Interest on Forfeits to 30-6-42	483	9 11										
Proportion of Pro- fit for half year ended 31-12-42	157 1	2 4										
Less-Refunded		6 3 1 4	631	4	11							
						4,68,438	8	5	1	1		ı
CAPITAL SUSPENSE.									1			ļ
Subscriptions to 3			470	0	0				ĺ			Ì
Interest on Subser 31-1	2-32	,,	. 2	6	7				ŀ			
Contributions to 3			240	0	0				1			
Interest on Contri 31-1:		to ,,	2	6	8	714	13	3	4,69,153	5	8	
SUNDRY CREDITORS									50	6	0	
									-			
		To	TAL Rs.						4,69,203	11	8	
			-	_	- 3	- 1	- 1	- 1		- 1		

CALCUTTA, The 11th February 1945.

Examined and found correct,

LOVELOCK & LEWES,

Chartered Accountants,

Registered Accountants,

(iss)

COMMERCE, PROVIDENT FUND.

as at 31st December 1942.

		Rs.	۸×.	Р.	Re.	As.	P.
Brought	forward	 			4,69,203	11	8
					İ		
	TOTAL Rs.	 				11	8

R. MACFARLANE, R. B. LAGDEN, Trustees.

BENGAL CHAMBER OF

PROFIT AND LOSS ACCOUNT

_				Perco	ntago.	Rs.	As.	Р.	Re.	As.	P,
То	EXPENSES				-043				167	14	8
••	Surplus ca Account-	rried to Cal	oital								
	Proportion serip	of Profit on S tions	3ub-	2.036		7,883	15	8			
	Do.	on Contribut	ions	2.529		9,793	12	8			
	Do.	on Forfeits		-041	4.606	157	12	4	17,×35	8	8
									ł		
								١.			
								ĺ			
								Í			
								-		- 1	
									ĺ		
								-			
						1		1			
							ı			- 1	
		TOTAL Rs.			4:649				18,003	7	4

CALCUTTA, The 11th February 1943.

Examined and found correct,

LOVELOCK & LEWES,

Chartered Accountants,

Registered Accountants,

K 187)

COMMERCE, PROVIDENT FUND.

for the half year ended 31st December 1942.

	Per- cent-	Re.	A۳.	P.	Re.	As,	P.
y Interest	1-728				6,691	9	4
Profit on revaluation of Securities	2-921				11,311	14	"
11.4							
			1				
	1			\			
		-	-				
	1						
			1.				
	1						
	1						
					1		
							_
TOTAL RS.	4'64	9	.		18,00)3	7

R. MACFARLANE } Trustees.

BENGAL CHAMBER OF COMMERCE.

COMMITTEE FOR THE YEAR 1942-43

President : --

Mr. J. H. Burder,

Messrs. Jardine Skinner & Co.

Vice-President:

MR. K. W. MEALING,

Messrs. Andrew Yule & Co., Ld.

Members:

SIR HARRY BURN,

Imperial Chemical Industries (India), Ld.

Mr. T. S. GLADSTONE

Messrs. Gillanders Arbuthnot & Co.

Mr. F. C. GUTHRIE,

Messrs. James Finlay & Co., Ld.

THE HON'BLE MR. R. R. HADDOW,

Messrs. Mackinnon Mackenzie & Co.

Mr. R. B. LAGDEN, O.B.E., M.C., Messrs. McLeod & Co., Ld.

Mr. R. MACFARLANE,

The Chartered Bank of India, Australia & China.

SIR GEORGE MORTON, O.B.E., M.C.,

Messrs. Bird & Co. and F. W. Heilgers & Co.

(139)

SUNDRY REFERENCES.

A. R. P.: Camouflage.

American Technical Mission.

Bengal Non-Agricultural Tenancy Bill, 1941.

Cargoes in Enemy Ships: Investigations in Occupied Territories.

Calcutta Tramways Strike.

Defence Savings: Industrial Workers.

Despatch of Defence Department Stores from the Calcutta Area.

Defence of India Rules: Protection of Glass.

Enquiry into the Consumption of Jute Goods in India.

Grow More Food Campaign.

Indian Income-tax: Residence of Tea Companies.

Indian Merchant Shipping (Additional Life Saving Appliances) No. 2 Rules, 1942.

Import Trade Control: Importation from Canada of infant and invalid foods. ...

Karachi Port Trust: Remission of Storage Charges on Cargo landed ex Ships diverted to Karachi.

Loco Coal Contracts for the year 1942-43.

The Motor Vehicles (Amendment) Bill, 1941.

Office Bearers and Peons: Prevention of their leaving Calcutta.

Requisitioning of Launches.

Realisation of Surcharge on Forward Sales of English Piece-goods.

Virtual closure of the Port of Calcutta: Railing of Cargo to west coast for shipment.

BENGAL CHAMBER OF COMMERCE. LICENSED MEASURERS DEPEATMENT.

ROYAL EXCHANGE.

Calcutta, February 1943.

To

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE

GENTLEMEN.

We have the honour to submit our report on the working of the Licensed Measurers Department for the year which ended on the Slat December 1942, and to asky out to be so good as to appoint a new Committee of Management of the Department for the year 1943. Mr. L. W. Balcombe of Messrs. Turner Morrison & Co., Ld., continued as our Chairman throughout the year 1942, the other members of the Committee being 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. G. A. Hogg of Messrs. George Henderson & Co., Ltd., —Mr. E. Lyne of Messrs. Honor Miller & Co., Ltd., and Mr. T. L. Swales of Messrs. Rall is rothers Ltd.

The audited Revenue and Profit & Loss Accounts, together with the Balance Sheet as at the close of the financial year, 31st December the main heads, showing differences compared with previous year is as follows:

Measurements show a decrease of Rs. 14,182/5/. We'ghments also show a decrease of Rs. 4,348/10/6 and Sundry charges a decrease of Rs. 1,875/3/. while Fees show an increar-e of Rs. 7,266/. The net decrease therefore is 28,679/12/6. Expenditure for the year equals Rs. 7,341,107/9/11 which is a decrease of Rs. 6,489/1/2 over the year 1941. Revenue for the year equals Rs. 7,22,327/8/. a decrease of Rs. 28,679/12/6. The Revenue and Expenditure Account for the year show a loss of Rs. 11,780/1/11.

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Interest on Securities amounts to Rs; 22,934/12/-. After deducting Rs; 11,789/1/11, being loss on Revenue and Expenditure Account and Re, 615/- for depreciation on Departmental transport there remains a balance of Rs. 10,539/10/1. To this balance when added a sum of Rs. 6,720/5/- being return of Capital amount with profit from V. F. Griffiths Tund Account and Rs. 472/12/- being refund of Income Tax due there remains a total of Rs. 17,732/11/1, which sum has been credited to Capital Account as being net profit for the year 1942.

	Holding at 31	rt Dro. 1941.	Holding at 31st Dec. 1942,					
SECURITIES. GENERAL ACCOUNT.	Face Value	Market Value.	Pace 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) Five hares in the Reserve Bank	2,500 0 0	7,760 0 0	2,500 0 0	8,080 0 0				
of India	500.00	510 0 0	500.0.0	517 8 0				
31% Government of India Loan 1947-50	2,30,000 0 0	2.30,862 8 0	2,30,000 0 0	2.38,050 0 0				
31% Hangoon Monicipal Loan 1966-76	2,61,300,00	2 61,23910 0	2,61,300 0 0					
5 Theome Tax Free Loan 1945-55	1,00,400 0 0	1.08 375 0 0	1,00,400 0.0	1,08,750 0 0				
31% New Howrsh Bridge Loan 1956-66	10,000 0 0	10,025 0 0	10,000 0 0	9,700 0 0				

		Holding at 30	th June 1941.	Holding at 30	th June 1942.
	SECURITIES. PROVIDENT FUND ACCOUNT.		Market Value.	Face Value.	Market Value.
4 % Box 8 mx 4 % Box 9 mm 4 % Go Go Go Go Go Go Go Go Go Go Go Go Go	entta Municipal Debentures entta Fort Trus. Bebentures have Almeira B. Bebentures have Almeira B. Bebentures have Almeira B. Bebentures have a server and the Best 1983 verment of India Lean 1984 verment of India Lean 1984 verment of India Lean 1984 verment of India Lean 1984 Fire Roads 1984 Friee Roads 1984 verment of India Lean 1984 verment of India Lean 1984 fire Roads 1984	Ra. A.P. 0,000 0 0 61,000 0 0 7,000 0 0 80,100 0 0 9,42,800 0 0 30,000 0 0 55,000 0 0 95,000 0 0 95,000 0 0 95,000 0 0	61,936 4 0 7,140 0 0 81,80514 0 10,28 830 8 0 33,862 8 0 55,137 8 0 69,440 0 0 79,77 3 0	44.500 0 0 7.000 0 0 80.11 0 0 0 9,42.800 0 0 30.000 0 0 83,500 0 0	44,626 4 0 7,420 0 0 81,40110 0 9,69,368 0 0 32,262 8 0 76,298 2 0 96,747 0 0

The accounts of the Provident Fund of the Department closed as on 30th June 1942 showed a surplus of Rs. 27,386/13/6 equivalent ORs. 1/15/%. The assets amounted to Rs. 1/45,671/3/. on the 30th June 1942 as against Rs. 17,39,989/10/7 at the same date in 1941. The Trustees of the Fund were our Chairman Mr. L. W. Balcombe and Mr. J. Aitken.

The Surtax on rates of 30%, which had been in force since the

Rates & Charges.

About the continued and increasing abrinkage in the revenue, and consequently in the reserves of the Department) to 50% as from the 1st of July 1942. This increase of surtax had received your sanction on submission by us of the facts and figures.

The War has affected the working of the Department to a very marked degree; not only owing to greatly reduced tonnage using the Port, but also to the recent great reduction, amounting almost to cessation, in "Night Work". It is estimated that during the year 46.4% of the total work undertaken by the Department was carried out at night, for which double fees are charged. This means therefore, that 63 1% of the total revenue of the Department was earned at night. From this it will be realized that a great reduction in Night Work is very painfully reflected in reduced revenue. We would here emphasize that the basic rates charged by the Department are identical with those in force in 1883 when the Department was founded. Should Departmental revenue and reserve shrink further, the question of increasing the basic rates may have to be considered. The Capital Account as at the end of the year stood at Rs. 6,18,418/- which figure, however, includes the sum of Rs. 2,61,300/- invested in Rangoon Municipal Loan 1966-76, so that considered as a reserve to be drawn upon in case of need the Departmental Capital Account, from a practical point of view, must be taken as Rs. 3,57,118/-. The Department has been conducted on the most economical lines with notable reductions of Staff and of other forms of expenditure. You have our assurance that the financial position of the Department has our constant and careful attention.

A net decrease occurs of 5,82,927 packages measured over the figures for 1941. The principal "decreases" occurred in Sundries, Measurement. Gunnies, Jute, Cotton, Hemp, and

Wool. The increases occurred in Tea, Bag Cargo and Shellac-a tabulated statement is shewn herewith.

tubututou	000	CIIICII	10 000 1111	20101011		144
		.50.01	Total for calendar year 1940.	Total for calendar year 1941.	Total for Calendar year 1942.	Increase, Decrease.
Jate Hemp Tobacoc Tobacoc Gunnies Tea Shellao Hides & Skins Perishables Hardware Eartheuware Eartheuware Bag Cargo Sundries		Pkg6.	17 6990,4 1 50,426 2,547 51 607 33 698 28,96,037 3,8-168 51,980 11,175 30,432 185 1,445 4,33,265	15,86,035 1,51,576 1,114 1,55,218 26,912 20,75,220 17,89,934 49,757 11,630 3,098 13,760	13 72,246 1,02,941 11,022 29,340 4,466 18,45,549 11,84,5,74 11,01,77 5,468 825 64,764 2,96,445	
TOTAL		- "	58,24,758	61,02,661	58,19,734	

Decrease = 5,82,927.

The following statement of articles weighed shows the large decrease of 11,35,833 packages. The

Weighment. principal decreases being in Bag

Cargo, Jute, Sundries, Earthenware and Hardware. The only increase occurred in Shellac.

		Total for calendar year 1940,	Total for calendar year 1941.	Total for C lend ir year 1942.	Increase.	Decrease.
Jute Hemp Tolacco Cotton Wool Outnies Tea Shellac Hides & Skins Perinhables Earthenware Bag 'argo Sundries	Pkgs. "" "" "" "" "" "" "" "" "" "" "" "" ""	11,40,802 24,083 1,445 1,841 28,600 18,48,524 56,802 1,943 22,318 1,837 1,76,827 14,63,022 77,120 87,321	7.89,887 45 998 1,979 1,851 20,303 14,11,213 95 513 26 3 9 21,051 11,363 95 173 17,37,280 1,72,285 43,728	5.84,901 42,014 304 2.710 14.06,718 93,603 64,107 18,748 10,000 10,25,625 81,009 7,524	38,508	2,04,986 3,982 1,0 9 1,547 17,093 4,530 1,840 2,303 11,393 55,173 7,11,635 91 186 36 204
Total		49,38,554	44,74,071	33,38,238		

Decrease = 11,35,833.

The average measurements of Jute, Jute Cuttings and Rejections exported from various Press-Jute Average Measurements. houses are shewn hereunder, together with figures for the preceding six years.

SEASON. July-June.	Total bales measured.	Average measure- ment.		avera	gest ge of a ess.	Smallest average of a Press.		
		Ft.	In.	Ft.	In.	Ft.	Ín.	
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	
" " 1942	14,75,227	54	2.82	59	1 17	51	5 57	

The active strength of the Staff since 1935-36 is here revealed together with a detailed statement of the Staff as at 31st December 1942.

	\mathbf{Y} ear				
	July-June.				
	1935-36		***	94.	
	1936-37			99.	
	1937-38		***	100.	
	1938-39		***	105.	
	1939-40	•••		115.	
Calendar Year	1941			115.	
,, ,,	1942			85.	

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The Staff as on 31st December 1942 consisted of 1 Superintendent (Mr. G. C. Gee Smyth), 2 Assistant Superintendents (Mr. B. Perry and Mr. S. J. Warwick), 1 Head Office Manager (Mr. F. W. Kendall), 71 Measuring Officers, 3 Scalewrights and 7 Probationers.

The members of the Staff released for Active Service are as follows:—1 Assistant Superintendent (Lieut.-Commander J. B. F. Henfrey, R.I.N.R.), and 22 Measuring Officers.

To the Medical Officers of the Department, Dr. W. E. Fetherstonhaugh and Lt.-Col. Shorten, I.M.S. (Retd.) we have to extend our Medical Officers. thanks for the manner in which they have discharged their duties to the Measuring Staff during the year under review.

Dr. S. N. Ghose and Dr. S. K. Ghose, by their care of the Indian Staff have also merited our thanks.

> We are, Gentlemen, Your most obedient servants,

L. W. BALCOMBE, Chairman. J. AITKEN, .

L. H. FLEMING, A. H. FORD,

Members. G. A. Hoga,

E. LYNE,

T. L. SWALES

ROYAL EXCHANGE, CALCUTTA.

Report of the Committee for the year ended 31st December 1942.

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

We have the honour to submit, in accordance with the provisions of rule 7 of the Rules of the Royal Exchange, a report on the working of the Exchange for the past year.

As a measure of paper economy, we have decided to issue the annual report of the Royal Exchange this year in its present form, with the omission of the following appendices copies of which however can be supplied to or inspected by any interested member at the Exchange on application to the Secretary:—

(1) List of members as on 31st December 1942.

(2) Royal Exchange ; Rules and Bye-laws.

As already announced—in Circular No. 5-R.E.—the following gentlemen have been elected to form the Committee of Management for the year 1943-44:—

The President of the Bengal Chamber of Commerce ex-officio.

The Vice-President of the Bengal Chamber of Commerce ex-officio.

MR. R. ARAKIE (Merchant), Messrs. B. N. Elias & Co., Ld. (147)

Mr. E. C. A. Miles (Exchange Broker), Messrs. Thos. Seth Apear & Co.

Mr. C. H. Heap (Stock Broker), Messrs. Place, Siddons & Gough.

Mr. V. W. Murray (Freight Broker), Messrs. Blacker & Co.

Mr. W. T. C. PARKER (Banker), Lloyds Bank Ld.

Mr. R. W. Plummer (Merchant). Messrs. Plummer Bros. & Co.

Mr. J. L. Ruthven (Produce Broker), Messrs. Landale & Morgan.

During the year under review one firm and one individual member resigned, one firm closed down whilst the death of an individual member is to be recorded. At the end of the year there were upon the Exchange Membership Register 110 firms and 8 individual members.

The Exchange Restaurant, which re-opened under new management and on a revised and enlarged scale as from the 3rd November 1941, has been well patronised during the year by the staffs of member firms of the Exchange, the Bengal Chamber of Commerce and, of the organisations connected with the Chamber. It continues to provide a useful amenity to the business community under conditions of severe petrol rationing. Owing to the increased cost of food and service, we have felt justified in sanctioning two successive increases of four annas in the luncheon charges, the first with effect from the 5th January 1942 and the second from 1st February 1943. The current charges are Rs. 2 for an "office lunch" and Rs. 2/8-, for the full menu.

We submit a balance sheet and revenue account for the year ended the 31st December 1942, audited by Messrs. Lovelock & Lewes, Auditors of the Bengal Chamber of Commerce. The revenue account again shows a deficit of Rs. 7,829 on the year's working. This amount has been transferred to the Bengal Chamber of Commerce contribution account.

The comparative figures of income and expenditure in 1941 and 1942 are given below :-

Income-					1941 Bs.	1942 he.
Subscriptions					00.040	
Entrance Fees		***		•••	26,648	25,461
		•••	•••	•••	50	
					26,696	25,461
					20,000	25,461
Expenditure :-						-
R∗nt					13,800	12,000
Contribution to Ch.	ımber				6.000	6,000
E-tablishment	***				8, 69	8,576
Books and Newspay	pera		***		1,537	1,403
Telephone rubscrip	tion less sale	of ticket	s :		314	118
Tickets for Member	·				011	71
Stationery	***	•••			124	326
Printing	***				123	177
Stamps	.,.		***		20	30
Electric Fans, Ligh	ta and Lifes	***			3,000	3,401
Petty charges les	s admission	fers to	Indian B	roker's	-,	-,
room	***	***			811	979
Depresiation on Fu Restaurant License	roitura		***		109	109
Mestadrant License	and Excise	Taxes	***		2.7	100
					-	
Deficit transferred	t- C1 1				3:173	33,290
Concin Liameterreu	to Chamber	•••	•••	***	7,477	7,829
Difference between	deficite to 1	10(1 - 1			26,695	25,461
ou occureen	sencits tol. 1	ioni and	1942 is Rs.	3521-		

We are, Gentlemen, Your obedient servants,

R. R. HADDOW, President.

J. H. BURDER, Vice-President.

R. ARAKIE D. L. DICKSON C. H. HEAPE

V. W. MURRAY W. T. C. PARKER Members.

R. W. PLUMMER

J. L. RUTHVEN

D. C. FAIRBAIRN, Secretary.

CALCUTTA, 12th February 1943.

ROYAL EXCHANGE, GALCUTTA.

	Rs. As.			1,346 2	191 6		0 010			1,183 7	10,768 2
	Rs. As P.		1,284 0 0	0 0 0 0	1	1,090 0 0	872 0 0		963 10 3	219 13 6	
BALANCE SHEET as at 31st Perember, 1942.	ASSETS.	Openantics-	i	Advance Staff	Books and Newsparers	PRENTINE AND PITTINGS: WATER- GARLER :	Less-Depreciation to date	Bengal Chamber of Commerce, Con- tribution Account Delict for the year	Castr - Imperial Bank of India	In hand	Total, Rs
SHEET as	Ks. As. P				0 5 897'						10.768 2 0
BALANCE	Bs. As. P.		1,768 2 0	0 0 000'6							1
1	LIABILITIES	SUNDRY CREDITORS-	Sundries	Contributions and Bent to Chamber from July to December 1942					•		 Torse Re

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D. C. FAIRBAIRN,

ROYAL EX.

REVENUE ACCOUNT for the

EXI	KADITUR	к.		Rs.	As.	P	Re.	As.	P.
To MONTHLY CONCERNED	STRIBUTION OF COMMERCE	70	BENGAL		1		6,000		
, BOOKS AND NEW	VSPAPERS			1			1	0	0
., STATIONERY							1,402	10	6
" PRINTING			•				326	7	0
"STIMPS		•••	•••				177	4	0
, RLECTRIC PANS,			•••				. 29	10	0
, Establishment		LIFTS	•••				3,401	2	0
, Rent	•••	•••		l			8,576	1	0
							12,000	0	0
, TICKETS		•••				- 1	71	1	0
, TELEPHONE CHAP				643	3	۰			
Less-Sale of Ti	ckets			525	0	0			
,, PETTY CHARGES			- 1		-	-	118	3	0
, RESTAURANT LICE						- 1	1,050	11	0
, DEFRECIATION ON		**				- 1	100	0	0
n contactation on	FURNITURE		•••			- 1	109	0	0
	w. e- a.u								
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	TOTAL 1	Rs.				. ;	33,262	1	5
	Exam	inod			1.	1.			1

The 1:th February 1943.

ined and found correct,

LOVELOCK & LEWIS,

Chartered Accountants,

Registered Accountants,

CHANGE, CALCUTTA.

year ended 31st December, 1942.

120011		1	Rs.	As	Р.	Rs.	As.	ν.
INCOM	5.		KS.	AS	ľ.	ns.	w.g	۲.
By Subscriptions						25,461	0	0
, Admission Fees						72	0	0
, Bengal Chamber of Comr						7,829	1	5
Account						1,020	1	,
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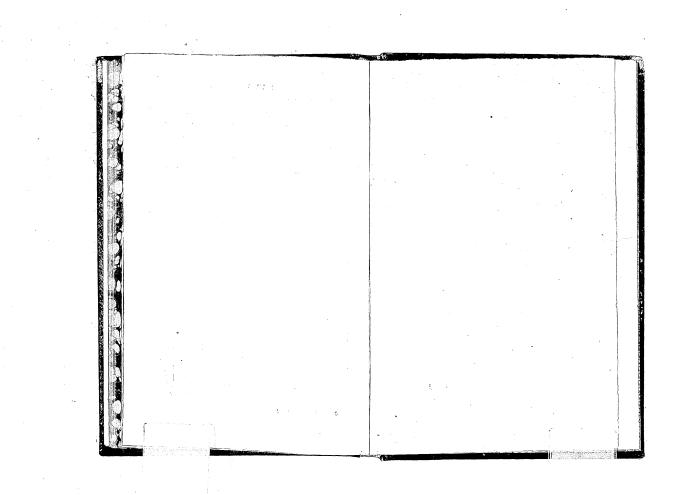
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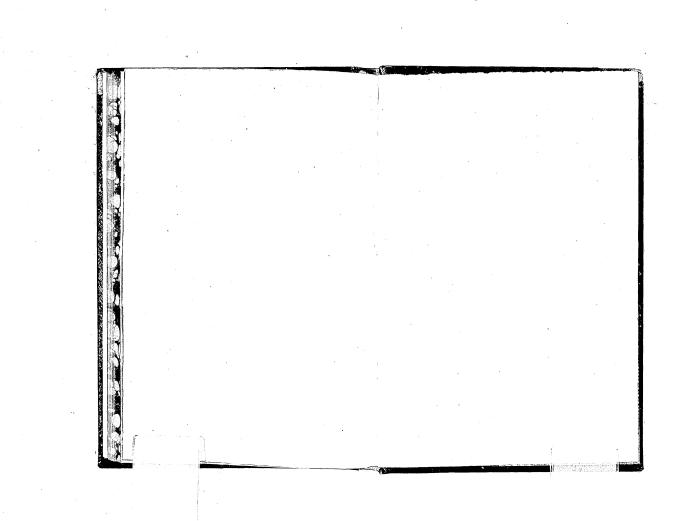
R. R. HADDOW,

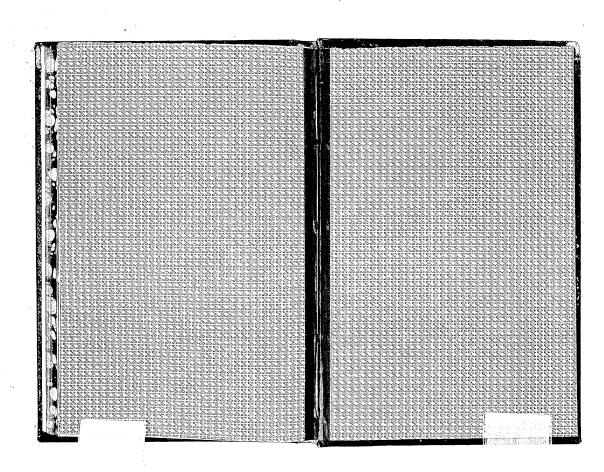
President.

D. C. FAIRBAIRN, Secretary.

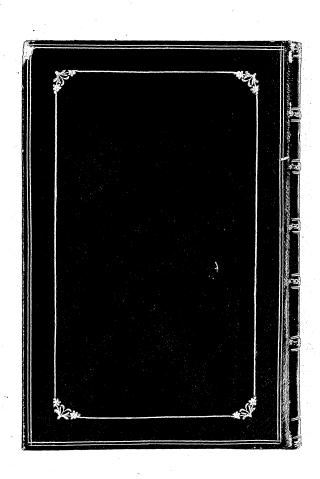
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