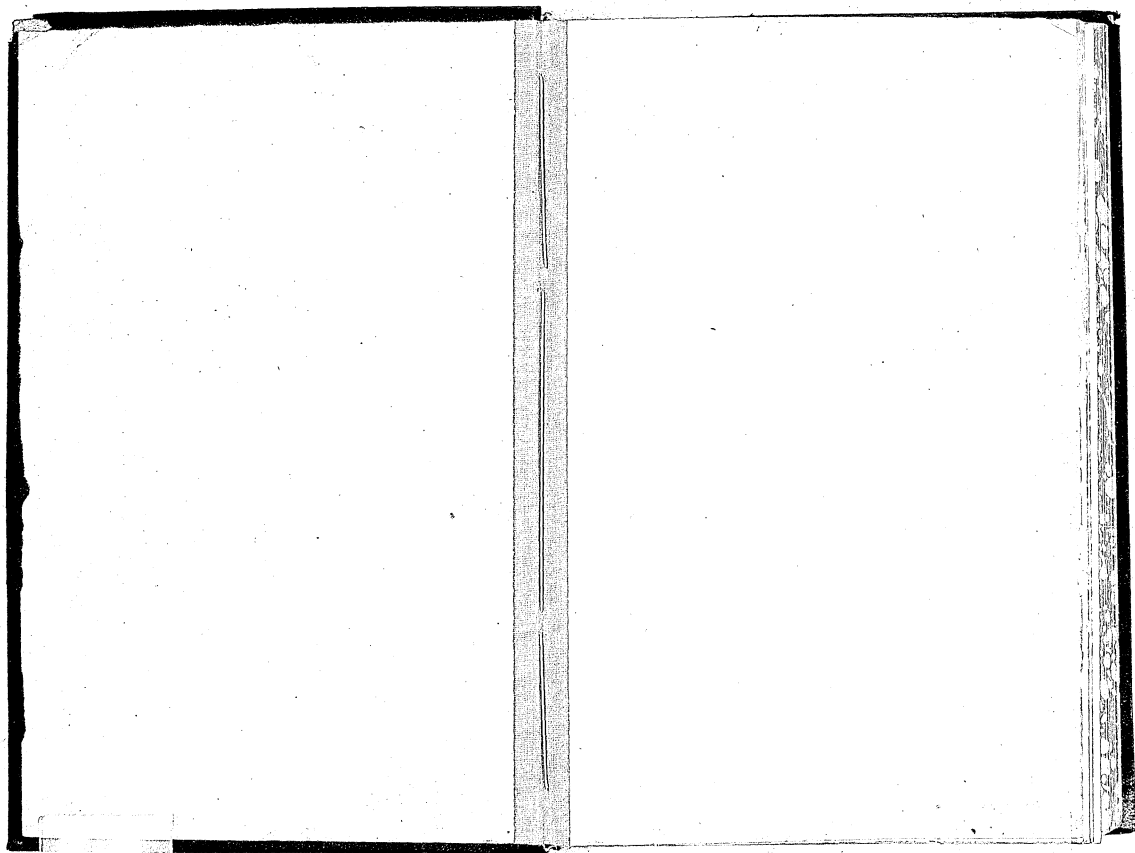


REPORT
OF
THE COMMITTEE
OF THE
BENGAL CHAMBER OF COMMERCE
FOR THE YEAR 1952
VOL. 1



REPORT
OF
THE COMMITTEE
OF THE
BENGAL CHAMBER OF COMMERCE & INDUSTRY

FOR THE YEAR 1952.

Vol. I.

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1953.

BENGAL CHAMBER OF COMMERCE & INDUSTRY.
REPORT

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BENGAL CHAMBER OF COMMERCE & INDUSTRY
ANNUAL GENERAL AND CENTENARY MEETING 1953.

BENGAL CHAMBER OF COMMERCE & INDUSTRY

Annual General and Centenary Meeting

The ANNUAL GENERAL and CENTENARY MEETING of the Bengal Chamber of Commerce and Industry was held at the Royal Exchange, Calcutta, on Friday, the 27th February, 1953, at 3 o'clock p.m. The meeting was presided over by MR. C. A. INNES, President of the Chamber and was addressed by DR. H. C. MOOKERJEE, M.A., PH.D., DLITT., Governor of West Bengal.

The following were also present :—

MR. E. N. R. SOUTTER	}	...	Messrs. The Avery Co., Ltd.
.. E. F. LOWE	}		
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" V. K. VIFOND	}	" Royal Exchange Assurance Corporation.	
" A. WOLFE			
" V. E. PENNELL	...	" Royal Insurance Co., Ltd.	
" I. P. GOENKA	...	" Ramdutt Ramkissendass	
" D. WALKEN	...	" Roberts McLean & Co., Ltd.	
" H. N. BHATTACHARYYA	...	" Sandersons & Morgans.	
" A. MILLAR	...	" Scottish Union & National Insurance Co.	
" N. R. BANERJEE	...	" Sankey Electrical Stampings Ltd.	
" T. B. ELEY	}	" Sinclair, Murray & Co., Ltd.	
" W. T. MACLEWAN			
" W. W. DUNCAN			
" C. R. B. WOODFORD	}	" Shalimar Paint Colour & Varnish Co., Ltd.	
" J. BERRY			
" J. A. SHILLIM	...	" A. J. Shellim & Co., Ltd.	
" G. ASTELL	...	" Steel Brothers & Co., Ltd.	
" O. LINDGREN	...	" The SKF Ball Bearing Co., Ltd.	
" W. F. RIVERS	...	" Standard Vacuum Oil Co.	
" H. N. NICHOLLS	}	" Smith Stanistreet & Co., Ltd.	
" C. A. BUXTON			

MR. M. HREBIK	...	Messrs. Sepulchre Brothers (India) Ltd.
" R. H. D. CAMPBELL	}	" Shaw Wallace & Co., Ltd.
" J. E. WATERFIELD		
" R. HADDOW		
" G. A. JOHNSON	}	" The Statesman Ltd.
" W. J. B. WALKER		
" A. M. MADDOX	}	" Stewarts & Lloyds of India Ltd.
" S. L. DAS		
" F. C. WILLIAMS		
" A. H. GALLOWAY	}	" Octavius Steel & Co., Ltd.
" W. H. G. BAIRD		
" J. S. GREGORY		
" S. A. BASH	}	" Talbot & Co.
" NEIL McINNES		
" H. A. TAPISSIER	...	" H. A. Tappesier (Agen- cy) Co.
" G. T. ROUTLEDGE	}	" I. Thomas & Co., Ltd.
" J. H. METHOLD		
" T. E. TUDGE	}	" John Thomson Wolver- hampton (India) Ltd.
" H. JEAVONS		
" B. R. T. GREER		
" L. W. BALCOMBE	}	" Turner Morrison & Co., Ltd.
" B. L. H. COLES		
" C. D. WALES	...	" Union Insurance Society of Canton Ltd.

MR. H. C. NARGELI	}	... Messrs. Volkart Brothers.
" F. VOELMY		
" W. KENNETH WARREN	}	... " James Warren & Co., Ltd.
" W. E. MITCHELL- INNES		
" R. L. HARDS		
" T. H. STANTON	...	" Wiggins Teape & Alex Pirie (Export) Ltd.
" P. H. WILLIAMSON	...	" Williamson Magor & Co.
" G. A. S. SIM	}	... " Andrew Yule & Co., Ltd.
" N. STENHOUSE		
" R. W. SREED		
" W. E. CATTO		
" J. E. GALLOWAY		
" D. F. MACMILLAN		
" T. C. LONGFIELD	}	...
" W. B. MONCUR		

By Invitation

THE RT. HON'BLE THE EARL OF INCHCAPE
THE RT. HON'BLE LORD SINHA OF RAIPUR
MAHARAJADHIRAJA BAHADUR OF BURDWAN

SIR JEHANGIR GHANDY, C.I.E.

SIR PADAMJI GINWALA

SIR L. P. MISRA

SIR ASOKA ROY

DR. A. APPADORAI

... Secretary-General, Indian Coun-
cil of World Affairs.

MR. G. E. B. SHANNON, C.M.G. ... Dy. U. K. High Commissioner
at Calcutta.

MR. C. M. WALKER	... U. K. High Commission.
.. G. W. BRAZENDALE	... Principal U. K. Trade Commissioner at Calcutta.
.. R. W. B. CARTER	... U. K. Trade Commissioner, Calcutta.
.. B. DUNELM BROWN	... British Information Services.
.. W. R. HUDSPETH	... Australian Government Trade Commissioner, Calcutta.
.. K. LE ROSSIGNOL	... Assistant Australian Government Trade Commissioner, Calcutta.
.. D. C. BOSTWICK	... American Consul.
MONS. GUY RAOUL-DUVAL	... French Commercial Attache.
MR. ABDUL HAMID CHODHDHURY	... Dy. High Commissioner for Pakistan at Calcutta.
.. S. P. JAIN	... President, Federation of Indian Chambers of Commerce & Industry.
.. M. L. SHAH	... President, All India Organisation of Industrial Employers.
.. J. C. BURNS	... President, Bombay Chamber of Commerce.
.. DONALD CORER, O.B.E.	... Representative, Madras Chamber of Commerce.
SIR B. P. SINGH ROY	... President, Indian Chamber of Commerce.
DR. N. N. LAW, M.A., PH.D.	... President, Bengal National Chamber of Commerce.
MR. P. MUKHERJEE	... Vice-President, Bengal National Chamber of Commerce.
SIR GIRIDHARILAL MEHTA	... Vice-President, Bharat Chamber of Commerce.
MR. KASSIM A. MOHAMED	... President, Muslim Chamber of Commerce.

DR. N. DAS, PH.D. (LONDON), I.C.S.	... Secretary, Commerce, Labour and Industries Department, Government of West Bengal.
MR. B. DAS GUPTA	... Secretary, Finance Department, Government of West Bengal.
.. R. K. MITRA, I.C.S.	... Secretary, Home Department, Government of West Bengal.
.. M. M. BASU, I.C.S.	... Joint Secretary, Home (Political) Department, Government of West Bengal.
.. S. K. HALDER, I.C.S.	... Labour Commissioner, West Bengal.
.. S. K. DEV, I.C.S.	... Development Commissioner, Government of West Bengal.
.. S. BANERJEE, C.I.E., I.C.S.	... Member, Board of Revenue, West Bengal.
DR. S. N. GANGULY	... Director of Industries, West Bengal.
MR. A. D. KHAN, I.C.S.	... Commissioner of Food, Government of West Bengal.
.. S. K. GUPTA, I.C.S.	... Chairman, Calcutta Improvement Trust.
MAJOR GENERAL MOHINDER SINGH CHOPRA	... Commander, Bengal, Bihar and Orissa Area.
COMMANDER K. K. MUKHERJEE	... Resident Naval Officer.
SIR ANTHONY ELKINS, C.B.E.	... President, U.K.C.A.
MR. D. C. B. PILKINGTON	... Chairman, U.K.C.A., Calcutta Branch.
.. K. B. MATHUR	... General Manager, Eastern Railway.
.. H. L. BISWAS	... Dy. Chief Commercial Superintendent, N. E. Railway.

MR. P. CROMBIE	... Adviser, Indian Tea Association.
" R. DUTTON	... Calcutta Selected Coal Association.
" C. R. B. MENON	... Director General of Commercial Intelligence & Statistics, India.
" N. N. BANERJEE	... Post Master General, Calcutta.
" B. N. BANERJEE	... Collector of Customs, Calcutta.
" D. P. ANAND	... Collector of Central Excise and Land Customs, Calcutta.
" A. P. MATHUR	... Joint Chief Contoller of Imports and Exports.
" B. MUKHOPADHYAY	... Deputy Principal Information Officer, Government of India.
" K. C. KHOSLA	... Director of Supplies & Disposals, Calcutta.
" B. MUKHERJEE	... Regional Director (Food), Eastern Region, Calcutta.
" A. B. GUHA	... Member Secretary, Coal Board.
" NARESH NATH MOOKERJEE	... Deputy Mayor of Calcutta.
" D. K. SANYAL, O.B.E.	... Secretary, Appointments & Information Board, Calcutta University.
" G. J. GARINER	... Chairman, Indian Jute Mills Association.
" E. A. HUTCHISON	... Chairman, Indian Tea Association.
" H. GIBSON	... Chairman, Indian Engineering Association.
" W. H. S. MICHELMORE	... Chairman, Indian Mining Association.
" H. K. STRINGFELLOW	... Chairman, Calcutta Tea Traders Association.

MR. A. R. MACGILLIVRAY	... Chairman, Calcutta Import Trade Association.
" J. R. JACOB	... Chairman, Calcutta Hydraulic Press Association.
" A. FITZAU	... Chairman, Calcutta Hides & Skins Shippers Association.
" C. D. WHEELER	... Chairman, Jute Fabric Brokers Association, Calcutta.
" G. D. JATTA	... Chairman, Calcutta Flour Mills Association.
" K. C. MUKHERJEE	... President, Master Stereodores Association.
" H. I. ROBERTSON	... Chairman, Calcutta Jute Fabrics Shippers Association.
" MOHANLAL NOPANY	... Chairman, Calcutta Grain, Oilseed and Rice Association.
" B. BANERJEE	... Chairman, Paint Federation.
" J. AITKEN	... Chairman, Calcutta River Transport Association.
" J. A. PEARSON	... Chairman, European Mofussil Jute Balers Association.
" J. SMITH	... Chairman, Calcutta Jute Brokers & Dealers Association.
" H. B. SCOTT, C.B.E.	... Chairman, Overseas General Insurers Association.
" G. F. W. ALLAN	... Chairman, The Wine Spirit & Beer Association of India.
" G. A. R. HILLS	... Acting President, Calcutta Baled Jute Shippers Association.
" S. MONDAL	... Chairman, Calcutta Freight Brokers Association.
" K. N. BAJORIA	... Chairman, Calcutta Baled Jute Association.

MR. V. H. C. RIGG	... Chairman, Calcutta Liners Conference.
" J. W. ANSON	... Chairman, Calcutta Continental Conference.
" J. P. YOUNG	... President, Calcutta Shellac Trade Association.
" C. O. SKAPPEL	... Chairman, Port Said, Eastern Mediterranean & North African Freight Rate Agreement.
" B. R. MODY	... Chairman, Calcutta Regional Council, Insurance Association of India.
" J. MORGAN-JONES	... Master, Calcutta Trades Association.
DR. W. G. MACMILLAN	... Indian Jute Mills Association Research Institute.
MR. W. A. NUGENT	... Publicity Officer, I.J.M.A. Inc.
" W. G. ATKINS	... Representative in the U.K., I.J.M.A.
DR. S. B. DUTT	
MR. D. N. SEN	
" SACHIN CHOWDHURY, BAR-AT-LAW	
" J. K. MITTER	
LT. COL. D. N. BHATTACHARYA	... President, Bhagirathi Silpasham, Simurahi, Nadia.
MR. J. C. DALY	

In opening the proceedings, the PRESIDENT addressed the meeting as follows:—

GENTLEMEN,

We celebrate to-day at our Annual General Meeting the Centenary of the Bengal Chamber of Commerce and Industry—an institution of which we, its members, are justly proud. (*Applause*). We are very glad to welcome the number of distinguished guests who have honoured the occasion by their presence here today—Dr. Mookerjee, Governor of West Bengal; Dr. Appadorai, Secretary General of the Indian Council of World Affairs; Ministers and Officials of Government; the Presidents and representatives of other Chambers of Commerce, among whom I would particularly like to mention Mr. J. C. Burns, President of the Bombay Chamber of Commerce, who has come over from Bombay specially for this meeting; and many gentlemen distinguished in public and private life. His Excellency Sir Alexander Clutterbuck, High Commissioner for the United Kingdom in India, had kindly accepted our invitation to be with us to mark the ties of history but as you know, he is unfortunately indisposed, and to his, and our, great regret is not able to make the visit to Calcutta. I have asked Mr. Shannon, the Deputy High Commissioner, to send him our best wishes for a speedy recovery.

At our Silver Jubilee we were able to offer our guests a banquet followed by an oration by Lord Curzon; all we have offered them today is the homely fare of an annual general meeting which differs from other such meetings only in the fact that it marks what is commonly regarded as a notable milestone in the affairs of any institution, and we are therefore all the more grateful to them for their presence here.

It has been the practice at these annual general meetings for the retiring President to get rid of some of the acrimony engendered during his year of office, particularly in regard to such matters as the condition of the City of Calcutta, or rather the lack of condition, the standard of driving in the City, or rather the lack of any standard, and the telephone system, or rather the lack of any system (*Laughter*). On this occasion however, speaking in the shadow of one hundred years, it scarcely seems appropriate to recount the petty annoyances of

our present-day life, and I propose instead to say something of the Chamber's history over these years and of what the Chamber stands for today. You will understand however that it is not possible for me to give anything like a detailed account of so long a period, and in any case this account is to be found in Mr. Tyson's Centenary Survey; all that I can attempt to do is to mention certain landmarks and points of interest, some of which find no place in the Survey.

The predecessor of the Bengal Chamber was an institution styled the Calcutta Chamber of Commerce, which came into existence in 1834 with a membership of 79. An entrance fee of Rs. 100 per firm was charged and a monthly subscription of Rs. 12, which was later reduced to Rs. 8. The first President was R. H. Cockerill, and the first Secretary William Limond. Limond's salary was Rs. 300 a month, which rose to Rs. 500, and then, in 1850, when the Calcutta Chamber fell upon evil days, was reduced to Rs. 200. The shock of this seems to have been too much for poor Limond, as he died that year (*Laughter*). The Calcutta Chamber was by then running at a loss, and although the entrance fee was taken off—a device to attract members, which is not unknown to us in other spheres today—the position became steadily worse, and finally in March 1852 a special committee was appointed to enquire into the financial position, report upon the various aspects of the Chamber's work, and make suggestions for the future. It was the report of this Committee which led to the foundation of the Bengal Chamber of Commerce in 1853, and I therefore record their names:

J. J. Mackenzie,
David Cowie,
W. W. Kettlewell,
D. Mackinlay.

names well known in the business world of Calcutta.

J. J. Mackenzie became the first President of the Bengal Chamber of Commerce, and T. M. Robinson was appointed Secretary, "the first", to quote from the Centenary Survey, "of a long line of able and devoted officers who have given the greater part of their working lives to the Chamber's affairs." The latest of this distinguished line is Mr. Douglas Fairbairn, who has been our Secretary for 15 years, and I know that you will all

agree with me that the Chamber can never have had a more able or more devoted Secretary (*Applause*).

It is interesting to note that the first subject dealt with by the Chamber was the dangerous state of the River Hooghly, which was referred to as threatening at no distant period to render access to the Port of Calcutta altogether impracticable for any vessels but those of the smallest tonnage. Whether the river has since been keeping pace with the Port Commissioners, or the Port Commissioners merely keeping pace with the river, I am not in a position to judge, but it is a fact that the Chamber is today as agitated over this matter as it was then.

Other matters raised by the Chamber in its very early days were the introduction of uniform weights and measures throughout India, the inadequacy of Pilot, and Harbour Master's staff in the Port, congestion in the Port, export duties, and the far too numerous public holidays. These are all still actively engaging our attention, and there seems some justification for the President's caustic comment in 1857 that the expression "with all possible despatch" has not the same meaning in India as in the rest of the world. It is perhaps permissible to hope however that at our second Centenary, the President of that time, as yet unborn, will be able to report the final disposal of some at least of these matters (*Laughter*).

The Chamber also strongly pressed at that time for the Hooghly to be connected with the Ganges, for the improvement of navigation of the Nadia rivers and the proper irrigation of the surrounding districts, and for the improvement of the water routes in the Sunderbans. Government now have the great Farakka scheme under active consideration, as you know; this project has our full support and if it is approved, as I hope it will be, it will implement those far off recommendations and will be of great benefit to the State of West Bengal, and especially to the Port of Calcutta.

In 1858 the Chamber, worried over the country's finances, made a representation to Government affirming its members' own "readiness and willingness to submit to a just system of taxation" and saying that "nothing short of a succession duty and a property and income tax, with an increase in stamp duties, will be sufficient to make the income come nearer the

expenses." It is as well that the members of that very public spirited committee are not present here today to see how widely the interpretation of the word "just" differs from what they presumably had in mind (*Laughter*). I should however in fairness point out that the Committee a few years later took the view that income tax was an unsuitable imposition where conditions were so bad, a theory to which I trust the Finance Minister has given the fullest consideration in the Budget that he is presenting to the House of the People today.

It is clear from our records that the Chamber quickly established a reputation for itself, and by the end of the sixties it was beginning to be looked upon as an unofficial independent voice, discontent being frequently expressed in the newspapers when it did not come forward quickly enough to take up the cudgels on behalf of the public over controversial governmental actions. This was sometimes embarrassing to the Chamber which, then as now, endeavoured to keep clear of political and non-commercial issues.

It seems to me remarkable that in an age of individualists, the Chamber should have been able to achieve a degree of co-operation among its Committee and members sufficient to enable it to make such steady progress, and the fact that it was able to do so clearly proves its value. There was however a good deal of internal difficulty at first. In 1858 the whole Committee resigned owing to a difference of opinion with the general body of members over the Sadar Courts. In 1863 there was further trouble when, following a dispute among certain member firms, six firms resigned from membership. Of those six, the successors in title of five are, or have recently been, represented on the Chamber Committee of today, so it is a fortunate thing for us all that they were induced later to rejoin. In 1869 the Committee forced the President to resign as it was suspected that in his anxiety to secure for himself a second consecutive term of office he had manipulated the ballot (*Laughter*). All I can say about this is that either the nature and size of the job have changed very considerably, or we nowadays are a lesser breed of men (*Laughter*). I suspect the latter to be the case, since it is on record that Lord Curzon, speaking at the Jubilee Dinner, said that when he laid down the post of Viceroy he almost felt that he would like to become the Chairman of the Calcutta Corporation.

The years 1863 and 1885 were important ones in the Chamber's history since the Licensed Measurers Department was established in 1863, and in 1885 arrangements were completed for the connection of mercantile associations with the Bengal Chamber of Commerce, the first associations to link up with the Chamber being the Calcutta Wheat and Seed Trade Association, the Indian Jute Manufacturers Association, the Indian Tea Association and the Calcutta Hydraulic Press Association. Much of the strength of the Chamber is due to the affiliation of these powerful associations representative of individual industries; each free to decide for itself all matters of policy affecting its own industry; none in any way subservient to control by the Chamber; all however benefiting from the secretarial services we provide, the accommodation available to them under this parental roof, and the interchange of ideas through such bodies as our Industrial Affairs Sub-Committee and the new Labour Relations Department which will shortly be set up. At the time of the Jubilee there were 13 associations affiliated to the Chamber. Today there are 27, and they cover all, or very nearly all, of the major industries of East India.

The Chamber's Jubilee was celebrated on Thursday, 12th February, 1903, by a banquet in the Town Hall. Sir Montagu Turner, the President, was in the chair, and the Viceroy, Lord Curzon, was the most distinguished among a very distinguished list of guests. Lord Curzon spoke at some length in his usual vein of oratory which, judging by the "loud cheers" and "laughter" which are freely sprinkled throughout the report of his speech, must have been greatly enjoyed by his audience. I will give you a quotation from that speech later.

Up to 1884 the Chamber offices and meeting room were located in the Bengal Bonded Warehouse, and from 1885 to 1893 the address was given as 102, Clive Street, of which the Bonded Warehouse were the proprietors. In 1893 the Chamber purchased the New Oriental Bank building; but as it and the affiliated associations continued to expand, it became clear that this building was too small, and it was decided to pull it down and to build new offices. In 1914 therefore the Chamber staff moved into temporary premises at 20, Strand Road; the cornerstone of this building was laid early in 1916 by the then Governor of Bengal, Lord Carmichael; and the building itself was opened on

February 25, 1918, by his successor, Lord Ronaldshay. You will be interested to learn that the building stands on the site of the last and best known of Sir Philip Francis' Calcutta residences, and tradition says that Lord Clive once lived in a house on this particular site.

During the War of 1914-18 the Chamber was called upon to consider a large number of subjects hitherto naturally strange to it and, while the war effort was neither so great nor so diversified as it was in 1939/45, the requirements of war resulted in a considerable development of industry and in a substantial measure of influence by the Chamber over the export of India's war resources, particularly gunnies and tea. This period saw also the introduction of controls over a number of commodities in the operation of which the constituents and the staff of the Chamber gave valuable assistance notwithstanding the depletion of their man-power by the departure of a large proportion of their employees to the armed forces.

1920 was a memorable year by reason of the formation of the Associated Chambers of Commerce of India and Ceylon. The Associated Chambers originally included the Ceylon and Burma as well as Indian Chambers, but Ceylon's membership ceased in 1932, and Burma's in 1948. The administrative work of the Associated Chamber is, and has been for many years, carried out by the staff of the Bengal Chamber, and the value of the Associated Chambers as representing a very large amount of the commerce and industry of the country is shown by the willingness of Government to accord to them a seat on various consultative bodies dealing with matters of policy, and to discuss with their representatives any points which the Chambers may wish to raise. I should like to take this opportunity, speaking for the last time as President of the Associated Chambers, to express my gratitude to the Ministers and officials of Government for the unvarying and unflinching courtesy and consideration which our deputations and our views have always been accorded.

During the War of 1939-45 the Chamber and its affiliated Associations undertook tasks never before thought of and certainly well outside the ordinary scope of commercial bodies of this nature, to which a glowing tribute was paid by Field Marshall Sir William Slim at the Calcutta dinner in 1947. A detailed account of what had been undertaken and carried out

was given in the speech made at the Annual General Meeting in 1944 by the then President, Sir John Burder—one of the several past Presidents here today whose services to the Chamber will be remembered (*Heav, heav*). This speech of 1944 is extensively quoted in the Centenary Survey but I feel that I cannot let this occasion pass without making particular mention of two of these unusual tasks. The first is the remarkable feat of the Indian Tea Association and the Tea Planters of Northern India who recruited, despatched, and supervised the work of between seventy and eighty thousand tea garden labourers on the building of roads and other war projects on the eastern frontier. The second is the setting up of the Chamber Foodstuffs Scheme—undoubtedly the greatest piece of organisation which the Chamber has ever undertaken. This scheme was started during the War as an emergency measure for the distribution of foodstuffs to employees, both clerical and industrial, and their families, of members of the Chamber and the affiliated Associations, and it continues today as an integral part of the Government scheme of rationing in Calcutta. The Chamber opened depots in various areas, into which foodstuffs were brought in bulk and distributed to members, and members opened their own grain shops in offices, mills and factories. The scheme started in a small way in 1942, but by the end of 1943 the Chamber was distributing foodstuffs to 392 mills, factories, and offices, through 8 depots. The tonnage handled that year was just over 104,000 tons of a value of just under Rs. 7 crores, and the number of persons supplied by the Scheme was approximately one million. The figures have been declining since then, but in 1951 the tonnage was 86,000 tons of a value of Rs. 4½ crores and serving over 700,000 people. So you will see that the Chamber Foodstuffs Section is still doing a very considerable job, of the greatest value to Government in their rationing scheme. I should point out that in addition to this, both the Indian Tea Association and the Indian Mining Association arrange for the collection and distribution of food to their employees, at I may say a considerable cost to themselves, and these two Associations probably serve close on a further two million persons.

A year ago we changed our name to the Bengal Chamber of Commerce and Industry. The Chamber has in fact always been concerned with industry as well as commerce, and its

interests have for some time been actually predominantly industrial, so there was some force in the comment that the change in name was rather like getting married after the arrival of the baby. Your Committee felt however, very properly, that our position should be regularised and that our designation should show more exactly what we are.

At our Jubilee Dinner Lord Curzon in the peroration of his speech, after quoting Tennyson's line "Let the great world spin for ever down the ringing grooves of change" said, "But 50 years hence, when the Bengal Chamber of Commerce is celebrating its centenary, and when a still more powerful and more numerous body entertains the Viceroy of that day at an even larger banquet in a more commodious hall, I am sanguine enough to believe that it will be in his power to point to the realisation of some at least of the predictions in which I have indulged this evening, and to congratulate your successors upon the ever expanding range of your influence and the fruition of your toil". Well, I am afraid that the ringing grooves of change have rung in rationing and rung out bigger and better banquets, and that such architectural leanings as we may have are now directed firmly towards industrial housing and pilhead baths, though I must of course admit that the latter conform to the specification of more commodious halls (*Laughter*). I can however give you certain figures to justify his prediction of the ever expanding range of our influence. Our original membership was 104, our membership at the time of the Jubilee was 156, and our membership today is 309. The total value of the import and export trade of Bengal in 1853 was less than Rs. 23 crores. In 1901/02 the value of the import and export trade of Calcutta alone was nearly Rs. 111 crores. In 1951/52 it was over Rs. 661 crores, and the bulk of this vast total was handled by our members and the members of the Associations affiliated to us. Our affiliated associations in 1903 numbered 13, today there are 27, and the Chamber is at present served by 14 Standing Committees and Sub-Committees. Three associations have joined us in the last two years and in that time we have had to create another sub-committee. So you will see that we are not stagnant but are constantly progressing. In addition, the Chamber is represented at present on no less than 63 Boards and Committees.

The range of these is so astonishingly wide that I think it can best be illustrated by a simple variation of the childish game of Consequences. For example, a representative with aesthetic tendencies might serve on the Board of Trustees of the Indian Museum and on the Indian Institute of Art in Industry. This happy combination of industrial art and the antique would no doubt then suitably qualify him for the Passenger Lift Legislation Committee (*Laughter*). Alternatively, a more practical type, determined to cover the whole span of human activity, could make a start on the Governing Body of Victoria Boys' and Dow Hill Girls' Schools, Kursong, and then graduate through the Board of Apprenticeship Training, or possibly the Board of Examiners for Boiler Attendants. With growing ambition, and increasing confidence begotten of training apprentices or examining boiler attendants, he might then aspire to the Board of Trustees for the Improvement of Calcutta and the Calcutta Traffic Advisory Board; and membership of these two bodies would inevitably, and rapidly, lead on to the Inter-Provincial Mental Hospital, Ranchi, and finally, journey's end, the East India Cemetery Board (*Laughter*). Though, as a matter of fact, I have sometimes felt, and particularly recently, that these last two should be reserved for Presidents on the expiry of their term of office (*Laughter*).

So much for the ever expanding range of our influence, now for the fruition of our toil. Your Committee have during the past year given very careful thought to the manner in which our Centenary can most fittingly be marked, and have decided—a decision with which we knew members would be in sympathy—that so great an occasion should be commemorated by something which should be of lasting benefit to others rather than of mere self-satisfaction to ourselves. We did think it an appropriate occasion to make a record of our long history, and this has been admirably done by Mr. Tyson in his Centenary Survey; but our main commemoration of the event is the fund which we have raised through the generosity not only of our own members but of the associations affiliated to us and their members. The fund is for two purposes. The first is a donation to the Indian Council of World Affairs, in recognition of the strong link which the Chamber has always had with the public life of the nation; and the Council intend to apply the money towards building a Library or Lecture Hall in their new building

in New Delhi, the foundation stone of which was recently laid by the Prime Minister. Secondly, the balance of the money will be used to create a Trust Fund to be called "The Bengal Chamber of Commerce and Industry Centenary Scholarship Fund". This fund will provide scholarships for study overseas to the sons and daughters of employees of all the interests attached to the Chamber. There is a qualification that these employees should be below a certain scale of pay, the intention being that the scholarships should be for those whose financial circumstances would not otherwise permit them to study overseas; candidates must hold at least a B.A. or B.Sc. degree with honours and will be selected by an advisory board. We intend by this means to give to young men and women of character and ability a chance in life which otherwise they could not have; we offer these scholarships for the benefit mostly of those who serve our interests in a clerical or subordinate capacity, as a gesture of recognition of the part which they have played in the history of the Chamber; and it is our hope that our scholars will take advantage of the opportunity to grow in knowledge and experience so that on their return to India they will find themselves better fitted to serve their country and their people.

The donations which we have received total so far Rs. 5,84,000, and we know that there is a substantial amount still to come (*Applause*). I think that you will all agree that in the circumstances of today this is a most gratifying response to the appeal. I should like to offer the thanks of your Committee to all our generous givers. The changing pattern of trade is making giving more difficult, and indeed there are many companies which at present are simply not in a position to contribute anything, as well as other companies which find it difficult owing to the restrictions of certain government legislation. There seems to be an idea in certain quarters that the purse of business is bottomless, but we know that this is very far from being the case. If a company cannot afford to give, then it cannot give; but the Fund will remain open and if at some later date things improve, donations will always be gratefully accepted. Of this amount so far received, Rs. 78,000/- will be given to the Indian Council of World Affairs, and the balance Rs. 5,06,000/- will form the corpus of the new Scholarship Trust which we shall now create.

And so today the Chamber stands on the threshold of its second hundred years. What does the future hold, that future which to all of us seems more than ever unpredictable, insecure, threatened by powerful and perilous forces and endangered by the terrifying weapons of science? No man can answer that question; but then, no man has ever been able to answer it. All that we can say with certainty is that spiritual forces are more powerful than material forces; that the ideal of service to others is still the greatest ideal of mankind; that the Chamber has always served not only its members but also its country; that so long as this tradition of service is maintained, the spirit that quickens the Chamber will endure. The lights of freedom have been put out over much of the world, and when they will be lit again, as lit they will be, we do not know; but in this ancient land of India they burn more brightly and we can therefore face the future unafraid. Let us continue to do our duty, let us try to set an example of honesty and fair dealing let us always uphold what we believe to be right, and so long as freedom and democracy prevail, our place will remain assured.

(*Loud applause*).

THE GOVERNOR OF WEST BENGAL :—

MR. PRESIDENT AND GENTLEMEN,

I am very happy to be amongst you here today on this historic occasion and I thank you for the kind thought that prompted the invitation issued to me in this behalf.

If it was only that I was addressing a group of hard-headed businessmen, my academic perspective, and my unfamiliarity with the ways of the mart, would have greatly embarrassed me. But I have a faith that the heart of a Cameron beats within everyone of you, which, in a crisis, rises above nationality and affirms the common humanity of MAN. Living, he was an example to you, and dead, he is an inspiration to all of us and our children. It is well that what I have to say today should begin with thoughts of one who is a supreme example of that non-materialistic phase of your activity which is the leaven in the bread of your life. In glancing through your Centenary volume, so ably written by Mr. Tyson, I was delighted to know of your acts of goodness done, as it were, by stealth, and with no records kept.

Let me first congratulate you on having achieved the Golden Jubilee, and I say 'achieved' advisedly. For I feel that such a long, honourable and fruitful existence speaks well for the cohesion of commercial and industrial interests during the last century and this. Fifty years ago, Lord Curzon addressed you in terms which the newspapers of the day characterised as having made every Englishman blush pink with pride. Today, you find a well-meaning old man sharing his thoughts with you ! And this transition is symbolic in many ways. The spacious days of paternal benevolence are gone for all time, nor have I any nostalgia for such days. As you have so admirably put it, Mr. President, the grooves of change have rung in rationing and rung out both grandiloquence and banquets. The so-called 'teeming millions' are no longer content with the anonymity of vital statistics. They have become pulsating, warm beings with aspirations of their own, and this upsurge of their feelings has cracked the crust of old world values and bid us do some hard re-thinking about the ways of our life. Nothing is more natural than to feel agast at the shape of things to come, and nothing could be more fatal than merely to stay agast.

What is the way out? There are numerous sign-posts that beckon us hither and thither, but fortunately there was a great Presence in our midst who taught us the ways of Love and Peace. Not since the agony of Gethsemane did the Son of Man bear such a burden, not since the Death on the Cross was there such Martyrdom for Love and Peace and Goodwill to ALL MEN. His life was a miracle and death beatified him into an inspiration for ages to come. Nurtured by him, the leaders of independent India have wisely chosen the way of peaceful development. This country was not convulsed into Independence. In the interests of Peace, partition was accepted, and, but for the cunningness of human behaviour, the dichotomy would have been an object-lesson in political development.

Five years of storm and stress have been endured, and out of this travail is being born a new country with a new vitality. Nature's waywardness and man's perversity are both being tackled with firmness and determination. River-valley schemes are well on their way, providing light where there was darkness, and making ears of corn grow where none grew before. Auto-cracies, big and small, have been smoothed out in firm fashion

but in no unkind manner. National Laboratories have sprung up all over the country and Science is being made the handmaid of life and not the tool of savage annihilation. New cities are springing up at the instance of those intrepid souls who have paid the price of freedom through dispossession of their goods and chattels. Community projects are vitalising our villages. A great man in the image of Gandhiji has braved derision and has been walking his way through the country redistributing land in peaceful fashion. People have not realised what a great revolution Vinoba Bhave is achieving in his quiet way, a way which leaves not a trace of bitterness behind. Numberless of our young folks are out abroad acquiring new skills and there has been much gracious help from foreign experts in solving our problems. "Pull one, pull all" is the motto of the day. Drought, famine, earthquake, flood, locusts, refugee problems, labour unrest—all these and more have been our share during these difficult years. And our heart goes out to the dedicated soul who has to face this music, day in and day out, as the Prime Minister of this country. That we are still on even keel is in no small measure due to the steadfastness of our leaders and to the co-operation extended to them by sympathetic friends abroad and at home.

You have indeed a glorious part to play in this context, and I know that you are trying hard to do well by the country. I have greatly relished Mr. Tyson's quotation from André Siegfried who says about the Englishman that, "In life in general and in political life in particular, the Englishman acts like an old-time sailor; he manoeuvres in an unstable environment and he accepts that instability as a fact which he cannot change and which it would be folly to resent." As you know, we have not put any embargo on non-Indian capital. On the contrary, we welcome it and our Constitution guarantees the rights of investors. We are no believers in totalitarianism or expropriation. Our religious traditions are against such a mental state. We have always been willing to live and let live. Some say it is almost a weakness with us! Up to a little while ago, historic reasons kept you an exclusively non-Indian body. And it is a great compliment to your capacity for adjustment to new conditions that an increasing number of Indian concerns are affiliating themselves to you. I find that old and well-established non-Indian concerns built up by the sweat and blood of Europeans

are changing hands by the normal processes of negotiation and sale. On the other hand, an increasing number of our young people are getting into non-Indian concerns and let us hope they are justifying the faith placed in them. Government policy has always been to encourage private enterprise in a large sector of industry and commerce. Indian capital should either start enterprises itself or co-operate with foreign capital to do so. The water always looks chill before one takes the plunge. But what exhilaration there is when once you are in it and swimming! I am aware that capital is timid because it feels uncertain about the political weather. But my contention is that such timorousness will make the climate more precarious. That faint heart never won fair lady is as true now as it ever was and will be.

I feel I have said enough about men and matters, and in doing so I have not so much presumed to give advice as to think aloud, and I thank you for your forbearance in listening to me. I am delighted to find that you have signalised your Centenary in a memorable way. I am referring to the institution of the Scholarship Fund which is to benefit the more humbly placed among your employees, and to assure you of their loyalty and devotion. This country has an abundance of talent awaiting scope for growth and fruition. If a country has to develop, it must make its men, and towards such a consummation yours is no small contribution. I congratulate you, Mr. President, on the imaginative propriety of this step and let me assure you that the Centenary banquet is sacrificed to good purpose.

Equally worthy of approbation is the donation to the Indian Council of World Affairs. India has an important part to play in the Councils of the world and, as you know, our foreign way of life. Not only should we be understood properly and the goings-on in other lands. Let me commend to you Gandhiji's memorable words: "I do not want my house to be walled in on all sides and my windows to be stuffed. I want cultures of all lands to be blown about my house as freely as possible. But I refuse to be blown off my feet by any." These words, at once revealing a catholicity of outlook and a sturdy independence of soul, sum up the very essence of India's stand in the world

today. Everyone knows how greatly the Indian Council of World Affairs is contributing towards bringing peoples of the world closer to one another. In giving this donation, you are increasing its elbow-power for good.

There is one little request of mine before I finish. It has been very much in my thoughts and I cannot help spilling over with it considering how really important the matter is. The constituents of your Chamber have co-operated with the authorities of the Territorial Army in releasing their personnel for the brief periods of their training and they are truly grateful to you for it. But I am told that these brief periods are considered as so much leave taken by them. I wonder if you could put your heads together and, despite arguments about man-hours lost, you could not consider them as on duty during these periods of training for leadership and discipline. Let me remind you that this training will make better men out of your employees much to the advantage of everyone concerned. Their strength and devotion are needed during these days of trouble and unrest, and anything you can do to promote their well-being is worth the doing.

In conclusion, let me wish you a hundred more years of fruitful activity during which period you will come to be looked upon as friends of this country, promoting its prosperity, maintaining your time-honoured standards of honesty and fair-dealing, doing what you think is right, and with your confidence in spiritual forces unabated.

(Loud applause).

DR. A. APPADORAI, Secretary-General of the Indian Council of World Affairs, then spoke. He said that the Council had asked him to accept the Chamber's invitation to attend this historic meeting in order to express the Council's warm thanks for the generosity of the Chamber in making such a substantial centenary donation towards the Council's Building Fund.

The main function of the Indian Council of World Affairs, Dr. Appadorai went on to explain, was to focus attention on all questions of vital importance to the world, to influence world opinion on them and to interpret world opinion throughout India. As was known, the Council endeavoured to fulfil this function mainly by encouraging reading and study groups, by fostering public relations, by providing libraries and reading

rooms, by the maintenance of Information and Documentation Sections and by arranging occasional conferences. The Council was conscious of its shortcomings and was anxious to do something more substantial in fulfilment of its purposes. One drawback which the Council had felt during the early stages of its existence had been the absence of suitable buildings in which to carry on its activities under more favourable conditions. The assistance to be given by the Bengal Chamber from its Centenary Fund would go a long way to remedy that defect and the Council greatly appreciated the Chamber's generous attitude in keeping its requirements in mind. Furthermore, the Council discerned in this gesture on the Chamber's part yet another symbol of the growing Indo-British friendship which had been such a pleasing feature of the post-independence era.

"Let me", Dr. Appadorai concluded, "thank you most cordially for this generous donation and invite members of the Bengal Chamber of Commerce to visit our offices in Delhi to enable us to show you the work we are doing at close quarters."

(Applause).

Mr. J. C. BURNS, President of the Bombay Chamber of Commerce :-

Mr. PRESIDENT, DR. MOOKERJEE, GENTLEMEN,

I apologise for this intrusion into the agenda but I feel it would not be right if I did not take this opportunity of conveying to you, Sir, and to your Chamber felicitations from the Bombay Chamber of Commerce and other Chambers, in particular the members of the Associated Chambers of Commerce, on the attainment of its centenary by the Bengal Chamber of Commerce and Industry. To grow old gracefully is the most that the majority of us can hope for but the Bengal Chamber has not only grown old gracefully but has at the same time retained the vigour of youth—a most happy combination of youth and old age. It is a far cry from J. J. Mackenzie, the first President of this Chamber, but if he could see today how what he started has been carried on he would be more than gratified by what has been done by his successors through the years. There is no apparent reason why such a healthy body as the Bengal Chamber should not live to enjoy its bi-centenary and on behalf of the Bombay and other Chambers, and I might mention incidentally

that the Bombay and Madras Chambers are both this year 117 years old. I wish the Bengal Chamber of Commerce and Industry good fortune and may it continue to occupy the honoured and valuable place in the life of India that it has always done.

(Applause).

THE PRESIDENT :-

We are most grateful to the Governor, to Dr. Appadorai and to Mr. Burns for their kindly references to the Bengal Chamber and for their good wishes for the future. We have had a number of other messages which I would like to read to you :-

From Sir Alexander Clutterbuck, High Commissioner for the United Kingdom:

I send the Bengal Chamber of Commerce and Industry my warm congratulations on the occasion of their Centenary Meeting and my very best wishes for the years to come.

I was particularly looking forward to being with you on this happy occasion, and it is only strict doctor's orders that have prevented me from coming to Calcutta.

The Chamber's first hundred years have seen great changes in the world and especially in India. Through them all, the Chamber has stood for sound principles and practices of commerce, to the mutual benefit of India and all nations with whom she trades. Looking back on this eventful century, the Chamber can be proud indeed of its contribution to that lively and progressive commercial enterprise, which has made Calcutta one of the great cities of the world, and has played so large a part in the development of Bengal and in the expansion of India's economy as a whole.

The present is full of promise for the new India. I am confident that, as the development of the country's resources proceeds, there will be many new opportunities for the Chamber to assist the Government of India in the great endeavours now going forward to speed India's economic progress. The high reputation which the Chamber enjoys, and its accumulated experience over the years, are the best guarantees of the fruitfulness of such co-operation. In this spirit of partnership, the Bengal Chamber of Commerce and Industry, in entering its second century of service, has a powerful contribution to make in the future, as in the past, to the welfare and prosperity of India.

From Lord Burchley, President, Federation of Chambers of Commerce of the British Empire, London:

It gives me great pleasure to convey to the Bengal Chamber the warm congratulations and good wishes of the Chambers of Commerce throughout the Empire on the occasion of its Centenary. May it continue to flourish in the years to come.

From Sir William Currie, President—Bengal Chamber of Commerce, 1924:

May I as a former President of the Chamber of over a quarter of a century ago take the liberty of congratulating you and the Bengal Chamber on the Centenary which is being celebrated under your Presidency. The Chamber since that time has filled a unique position in the furtherance of trade to the mutual benefit of Indians and Britishers, and has set a standard of probity and integrity which has been and is of immense value in the conduct of business.

May the Bengal Chamber continue to prosper for the good of trade in and with India.

From Mr. L. Harrison, United Kingdom Trade Commissioner, Delhi:

May I take the opportunity to congratulate the Chamber on attaining its centenary and also to wish it all success in the future.

From Mr. H. I. Wunfor, Chairman, Madras Chamber of Commerce:

I am writing—on behalf of the Madras Chamber—to congratulate the Bengal Chamber on the completion of one hundred years of service to the business community and to wish it all good fortune in the future.

From the Secretary and Adviser, The Madras Chamber of Commerce:

I am directed by the Chairman and Committee of this Chamber to congratulate the Bengal Chamber on this occasion and to express the hope that the function will be a great success.

From the Upper India Chamber, Kanpur:

The President and all members of the Upper India Chamber of Commerce send congratulations and express felicitations upon the auspicious occasion of the Centenary Meeting of the Bengal Chamber of Commerce and Industry.

From the Punjab Chamber, New Delhi:

Chamber's congratulations and best wishes. Unfortunately Mr. Aiyar unable represent us personally.

From the Chairman of the Travancore Chamber of Commerce:

I wish your Chamber and the Centenary Celebrations every success.

From the Chairman of the Coimbatore Chamber of Commerce:

May I take this opportunity on behalf of all Members of the Coimbatore Chamber of Commerce to express our very sincere wishes to you and our appreciation of the large amount of work that the Bengal Chamber carries out on behalf of all the Chambers of Commerce and Industry in India.

From the Chairman of the Calcutt Chamber of Commerce:

I would like to offer the congratulations of my Chamber on the Bengal Chamber's Centenary and to wish them all good luck in the next hundred years.

From the Chairman of the Tuticorin Chamber of Commerce:

I take this opportunity to extend this Chamber's good wishes for the continued success of the Bengal Chamber.

From the Burma Chamber of Commerce:

Chairman and members this Chamber send warmest congratulations and best wishes on occasion of your Centenary Meeting.

From the President, the Employers' Federation of India:

The Bengal Chamber can look back with satisfaction on its record of service to the interests it represents and I hope the Centenary will be fittingly celebrated. My best wishes for the future of the organisation.

From Mr. D. K. Cumison, C.I.E., a former Secretary of the Chamber:

Congratulations on Centenary: Kindest remembrances.

From Miss Lyn Mills, of the Staff of the "Economist" who assisted in the preparation of the Chamber's Centenary Survey.

Congratulations on Centenary: Best wishes for the future.

Mr. E. J. PAKES, Vice-President of the Chamber:—

DR. MOOKERJEE,

We are most grateful to you, Sir, for having honoured our Chamber by attending this, our Centenary Meeting. In the 100 years, we in Bengal have been fortunate in our Governors. They have built up a reputation for tireless service to the people of this State which you, Sir, have considerably enhanced. There is no charity too small for your consideration, and your efforts in the great problem of the refugee are too well-known to need further mention here.

We thank you, Sir, for the help and sound advice so willingly and readily given to those of us engaged in commerce and industry. We have had many occasions to consult you in the past year, and I would mention in particular your guidance in the matter of our Centenary Scholarship Fund. We know how long your working day is and that you have been able to find time to address us at this meeting is further proof of the interest which you always take in our affairs. Your remarks have been listened to with the closest attention and will, I know, be carefully considered by us all.

We had hoped that we would have with us today our Chief Minister, Dr. Roy, but, unfortunately, he is detained by urgent affairs at the Assembly.

Dr. Mookerjee, we are fortunate in having you as our Governor. We are equally fortunate in our Chief Minister. Together you make a team which those who follow in the next 100 years will find hard to better, and it is on this satisfactory and happy note that our first Centenary comes to its close.

Before concluding, may I ask Members to remain behind when Dr. Mookerjee and our Guests withdraw as you will see we have a number of items of business to complete.

Dr. Mookerjee, on behalf of the Bengal Chamber of Commerce and Industry, I have great pleasure in offering you our most cordial thanks for honouring us with your presence here today. (*Lip/lause*).

(The Governor and the other guests withdrew from the meeting at this stage).

THE PRESIDENT :—
GENTLEMEN,

After the series of speeches you have listened to during the more formal part of this Centenary meeting, I shall try to be as brief as possible in dealing with the business items on our agenda.

Your Committee's report for 1952 has been in your hands for the requisite period and does not, I think, call for any special comment on my part.

The accounts, which were issued on the 9th February, reflect a rather different position to the one which my predecessors have normally had to present to members recently inasmuch as the Licensed Measurers Department shows a deficit for 1952 while the working of the Secretarial Department has resulted in a surplus of Rs. 1.69 lakhs—a still badly-needed addition to our working capital.

A year ago your President in commenting on the Licensed Measurers Department's finances for 1951 pointed out that the surplus for that year had brought the Department's capital account up to Rs. 9.93 lakhs which—to quote from last year's speech—was regarded by the Committee of Management as “an adequate protection against the effects of any violent and unpredictable fluctuation in the volume of trade through the port on

which the Department's income is wholly dependent.” It has been necessary during 1952 for the Department to draw on this capital reserve to the extent of the year's deficit amounting to Rs. 1.18 lakhs for the very reasons mentioned in this quotation. Raw jute in transit from Pakistan, which produced a surprising income during 1951, disappeared almost entirely from the scene during 1952, as was of course to be anticipated, and there was a drop in other receipts, particularly on tea and hides and skins. On the other hand, as is common to us all in our respective businesses, establishment and other overhead expenditure continued on a level slightly higher than that of 1951. The Committee of Management of the Department are at present engaged on a detailed study of ways and means of adjusting expenditure to a highly variable income—a task which is not made any easier by the fluctuating demands for the services of the Department, at peak shipping periods during the month, in excess of the capacity of the staff and at other times much below its minimum strength. For the present, and to avoid what might have to be a more substantial burden if the step is longer delayed, the Committee of Management with the Chamber Committee's agreement have decided to increase the current surcharge on the Department's basic rates from 30 per cent to 35 per cent as from the 1st March, 1953. This decision is in line with the policy announced a year ago and confirmed in the Department's notice of 26th June, 1952. A month to month watch on the financial position will be maintained and further adjustments will be made in the surcharge as conditions necessitate in pursuance of the policy of achieving as close a balance as is practicable between income and expenditure which will be reduced to the minimum consistent with efficiency.

Before I move the adoption of the report and accounts, I would like to convey my thanks to all those who have served the Chamber so well during my year of office as President—to your Vice-President, Mr. Pakes; to all my colleagues on the Chamber Committee who have given me such unflinching support and among whom I know you will wish me to pay special tribute to Sir Paul Benthall, twice President of the Chamber, who will shortly be leaving India and with whom will go our best wishes for the future; (*Lip/lause*) to all Chairman and members of the hard-working Sub-Committees on whose specialised knowledge and sound advice the Chamber Committee draw so heavily, with

special mention of Mr. Mackinlay's Foodstuffs Committee and Mr. Gillespie's Sales Tax Sub-Committee both of which have had a difficult year; to those who inconspicuously but effectively represent the Chamber on the 63 outside organisations some of which I mentioned in my earlier remarks; and lastly to Mr. Fairbairn and the entire staff of the Chamber who have put in another strenuous year. I am sure the general body of members will gladly endorse the action which has been taken by the Chamber Committee in paying a small bonus to the staff, past and present, to mark the Centenary we are celebrating today.

Gentlemen, I now invite members to comment on the report and accounts or to address the meeting on any subjects of interest to the mercantile community.

There being no comments the President then moved Resolution No. 1:—

"That the Report be accepted and the accounts passed.

Mr. R. J. Clough seconded the resolution which on being put to the meeting was carried unanimously.

The President:

I now move Resolution II.

"That the election of the following firms and companies be and is hereby confirmed:—

Chamber Members :

Messrs. American Refrigerator Co.

" Minimax Ltd.

" Mookerjee & Co.

" The Sizing Materials Co. Ltd.

" J. Arthur Rank Film Distributors (India) Ltd.
(Successor Member).

" Hollerith (India) Ltd. (Successor Member).

" Landale & Morgan Ltd. (Successor Member).

Mr. H. B. Scott seconded the resolution which was carried unanimously.

THE PRESIDENT:—

Once again I must thank Mr. G. R. Crooks and Mr. R. A. Brown for their services as scrutineers of the voting papers for the election of the Chamber Committee for the ensuing year. The results, which I now formally announce under Article 51, are as follows:—

President :

Mr. E. J. Pakes.

Vice-President :

Mr. G. M. Mackinlay.

Committee Members :

Mr. R. H. D. Campbell, Mr. O. T. Jenkins,

Sir Anthony J. Elkins, C.B.E., " D. D. MacGregor,

Mr. N. D. Harris, " A. S. Officer,

Mr. G. A. S. Sim.

MR. E. J. PAKES:—

Gentlemen, before moving the next resolution, I would like to thank you for the great honour you have done me in electing me your President. It will not be easy to maintain the high standard set by Mr. Innes, but I am fortunate in that you have elected a very able Vice-President and Committee on whose full support I know I can depend.

We come to the task fully prepared for a year of very hard work, and I assure you that we shall do all in our power to justify the confidence you have placed in us.

I now have pleasure in proposing:—

That Messrs. Lovelock & Lewes be and are hereby appointed Auditors to the Chamber at the same remuneration as before.

Mr. G. J. Gardner seconded the resolution which was put to the meeting and carried unanimously.

THE PRESIDENT :—

Gentlemen, the next resolution on the agenda arises out of the motor accident which occurred on the night of the 22nd/23rd January and resulted in the death of the Chamber's Deputy Secretary, Mr. Sutherland, who had served the Chamber so loyally and efficiently for over twenty-four years. Occurring as it did many miles away from Calcutta and involving the loss of two lives, this tragedy was all the sadder because of the distant separation of the relatives, particularly Mrs. Sutherland and her young family in the United Kingdom. An immediate message of sympathy in this great bereavement was sent to them on behalf of the Chamber as a whole and at their first meeting after the tragedy, your Committee recorded a minute of condolence which has been forwarded to Mrs. Sutherland. In the meantime all possible steps have been taken and will be taken to provide suitably, within the existing Chamber arrangements, for those so sadly bereaved.

It has been necessary for the Chamber Committee in these mournful circumstances to fill the vacancies caused by Mr. Sutherland's death. For the post of Deputy Secretary the Committee's choice has unhesitatingly fallen on Mr. Bryden, the next senior member of the Secretarial Staff. Mr. Bryden, who is now known to a large section of the membership, has been with the Chamber for over seventeen years now and, during that time, has acquired experience of almost all branches of the work of the Chamber and its connected Associations. I am sure that, in endorsing the Committee's choice of Mr. Bryden for this post, members as a whole will wish to join in wishing him a happy and successful term as Deputy Secretary.

Under the Articles of Association of the Chamber "Assistant Secretaries may also be appointed provided that the number of Assistant Secretaries shall not at any time exceed three." From the point of view of the Chamber and its main groups of connected Associations, it is desirable that the Assistant Secretary cadre should be maintained at three; and for the vacancy created by Mr. Bryden's appointment as Deputy Secretary, the Chamber Committee have appointed Mr. H. A. Long, next in seniority among the secretarial assistants for promotion to Assistant Secretary. Mr. Long joined the Chamber staff shortly after the war, following six years service in the army, and during his

time with the Chamber has acquired a sound knowledge of the working of many of the Associations, particularly in the Tea Group. To him also we extend our best wishes.

Under Article 54 these appointments by the Committee require confirmation at this meeting. I accordingly now submit for your consideration the appropriate resolution which I move as follows :—

"That the appointment by the Committee of Mr. W. D. Bryden to be the Deputy Secretary of the Chamber and of Mr. H. A. Long to be an Assistant Secretary, both with effect from the 1st February, 1953, be and is hereby confirmed."

Mr. Moncur seconded the resolution which was carried unanimously.

MR. G. EUTHYMOPOULO :—

I have the proud and very pleasant privilege of proposing a vote of thanks to the Vice-President and Members of the out-going Committee.

All of us know that many difficult commercial and industrial problems must arise with each changing year, but somehow the prospect never seems to worry or dismay us. And why is this? Because we feel that in our Chamber Committee we have wise and experienced business men who will face all difficulties squarely and efficiently and find a satisfactory solution of them. But this supreme confidence, arising from the knowledge that our business problems are being well cared for, makes most of us rather inclined to accept as a matter of course and take for granted, all the time and thought, energy and experience, that these gentlemen have so generously devoted to the cause and interests of us all.

It is therefore good that once at least every year, there is given to us the opportunity of reflecting on the sagacity and generosity of the men who serve on our Committees, and of expressing our thanks and very grateful appreciation of all they have done for us during the past year. Accordingly, I have the greatest pleasure—for me it is a special pleasure, as I shall be leaving you for good in a few days after 41 years in India—in moving a most cordial vote of thanks to the Vice-President and members of the outgoing Committee.

(Loud applause).

Mr. J. H. METHOLD, C.B.E. :—

In this Centenary Year of the Bengal Chamber of Commerce it is a special privilege to have been asked to move a vote of thanks to our out-going President, Mr. Charles Innes.

As you must all know, Mr. Innes comes from a family who have served this country for a number of generations. He came to India in 1922 and started his career in Madras where I suspect he was probably better known on the rugby football field than in the Madras counterpart of Clive Street! It was not until 1931 that he transferred his affections to Calcutta where he has risen rapidly to become our President.

I have felt for some years that we have been fortunate in being able to find such capable business leaders to follow in the footsteps of former Presidents, ready to contend with problems of ever increasing complexity with which the modern world seems intent to beset itself. And here I feel a word should be said in acknowledgment to the firms or companies who so readily spare their most important executive for what must be virtually leave of absence for a year so that he may devote his time to the affairs of Commerce and Industry as a whole. Without this self sacrifice we should no doubt find it hard to fill the President's chair.

Not only has Mr. Innes been President of our Chamber during the last year, but thereby has he also undertaken the task of being President of the Associated Chambers of Commerce which I am sure no one could possibly claim to be a sinecure. We are indeed indebted to him for the many strenuous hours of work which these posts have involved on our behalf. I have little doubt that a considerable portion of the work which he has been called upon to do for us has left him with that feeling of frustration which so many of us perforce experience to a smaller degree. Though he may have this feeling I have little doubt that the foundations which he will have laid mean much to us in the future.

One of the most important functions which the President of the Associated Chambers is called upon to fulfil is that of fostering goodwill between the business community and the Government of this great country and to achieve this he has paid no less than eight specific visits to Delhi during his term

of office. It can be safely said that Mr. Innes stands high in the eyes of the rulers of this country. Perhaps I should not suggest that nature alone has assisted in putting him into this position!

The Special Centenary Supplement of the "Statesman" published this morning has already said more adequately than I can what Mr. Innes has done for us and leaves me with little more to say except perhaps to mention that despite the heavy load which has been laid upon his shoulders during the last year he has still found it possible to think of the less fortunate members of society and devote some of his precious spare time to the working of the East India Charitable Trust. *(Applause)*.

To sum up, may I simply say "Thank you. Well done" and our good wishes to you for the future when you leave us here all too soon. *(Loud applause)*.

THE PRESIDENT :—

Gentlemen, I am very grateful to Mr. Methold for the kind things he has said about me—many of them, I am afraid, quite undeserved—and for the way in which you have received his remarks. It has been a great honour to have served the Chamber and a particular privilege to have done so during this historic Centenary year. But quite frankly it is not a job I would like to do a second time! *(Laughter)*.

I am retiring from India next month and it only remains for me to wish you all the very best of fortune in the future.

That, gentlemen, terminates the business of the meeting.

D. C. Fairbairn,

Secretary,

C. A. Innes,

President,

THE BENGAL CHAMBER OF COMMERCE AND INDUSTRY

REPORT OF THE COMMITTEE FOR THE YEAR 1952.

The Committee of the Bengal Chamber of Commerce and Industry have now the honour to submit to the members of the Chamber their report for the year 1952.

At the Annual General Meeting of the Chamber held on 29th February 1952 the following gentlemen were elected to the Committee:—

President

Mr. C. A. Innes,
Messrs. Andrew Yule & Co., Ltd.

Vice-President

Mr. E. J. Pakes,
Messrs. Mackinnon, Mackenzie & Co., Ltd.

Committee Members

Sir Paul Benthall, K.B.E.,
Messrs. Bird & Co., Ltd.
Mr. R. H. D. Campbell,
Messrs. Shaw Wallace & Co., Ltd.
.. K. R. Fettes,
Messrs. Gillanders, Arbuthnot & Co., Ltd.
.. N. D. Harris,
Messrs. Imperial Chemical Industries (I) Ltd.
.. O. T. Jenkins,
Messrs. Balmer Lawrie & Co., Ltd.
.. D. D. MacGregor,
The Chartered Bank of India, Australia & China.
.. G. M. Mackinlay,
Messrs. Jardine, Henderson Ltd.

Sir Paul Benthall proceeded on leave in April and Mr. A.S. Officer of the same firm served in his place until June when Sir Paul on his return from leave was re-elected.

Mr. Mackinlay proceeded on leave in April and Mr. J. D. K. Brown of the same firm served in his place until November when Mr. Mackinlay was re-elected.

Representatives of the Chamber and of the Associated Chambers of Commerce of India on various bodies and authorities at the close of the year.

REPRESENTATIVES OF THE BENGAL CHAMBER OF COMMERCE AND INDUSTRY

Calcutta Port Commission.	Mr. E. J. Pakes, (Messrs. Mackinnon, Mackenzie & Co., Ltd.)
	.. G. A. S. Sim, (Messrs. Andrew Yule & Co., Ltd.)
Board of Trustees for the Improvement of Calcutta.	.. A. C. T. Blease, (Calcutta Tramways Co., Ltd.)
	Elected in November 1952 in place of Mr. T. Godley of the same firm, resigned.
Board of Examiners for Boiler Attendants.	Mr. W. H. Hogg, (Messrs. Babcock & Wilcox of India Ltd.)
West Bengal Smoke Nuisance Commission.	.. R. H. Campbell, (Union South Jute Mill).
	.. R. J. Oliver, (Messrs. Martin, Burn, Ltd.)
Indian Coal Grading Board.	.. G. G. Robertson, (Messrs. Mackinnon, Mackenzie & Co., Ltd.)
	Elected in March 1952 in succession to Mr. K. M. Campbell of the same firm, whose term of office expired.

Calcutta Electric Supply Corporation, Consultative Committee.	Mr. A. I. Murison, (Messrs. James Finlay & Co., Ltd.)
The Electric Licensing Board, West Bengal.	.. S. N. Ghosh, (Calcutta Electric Supply Corporation, Ltd.)
Calcutta Traffic Advisory Board.	.. R. J. L. Oakley, (Messrs. Kilburn & Co., Ltd.)
	Elected in July 1952 in place of J. Saddler of the same firm, resigned.
Indian Central Jute Committee.	Mr. N. S. McArthur, (Messrs. D. L. Millar & Co., Ltd.)
Eastern Railway Calcutta, Local Advisory Committee.	.. W. P. T. Scott, (Messrs. Burmah-Shell Oil Storage & Distributing Co., of India Ltd.)
Howrah Goods & Railways Howrah Area Advisory Committee.	.. G. N. Blaker, (Messrs. Bird & Co., Ltd.)
	Elected in February 1952 in place of Mr. O. A. Clarke of the same firm, resigned.
Indian Lac Cess Committee.	Mr. J. P. Young, (Messrs. Angelo Bros., Ltd.)
	.. N. S. Smith, (Messrs. Rallis India Ltd.)
Mayo Hospital: Governing Body.	.. H. M. Muir, (Messrs. Mackinnon, Mackenzie & Co., Ltd.)
	.. J. F. Willis, O.B.E., (Messrs. Gillanders, Arbuthnot & Co., Ltd.)

Inter-Provincial Mental Hospital, Ranchi.	Mr. W. J. Ross-Hurst, (Tea Districts Labour Association.)
Presidency General Hospital : Inspection Committee.	.. P. E. G. W. Parish. (Messrs. Gillanders. Arbutnot & Co., Ltd.)
Indian Red Cross Society (West Bengal).	.. C. A. Innes, (Messrs. Andrew Yule & Co., Ltd.) The President of the Chamber, (<i>ex-officio</i>).
The Indian Museum.	.. B. R. T. Greer, (Messrs. Turner, Morrison & Co., Ltd.) Elected in March 1952 in place of Mr. J. Horshead of the same firm, resigned.
Victoria Memorial.	.. C. A. Innes, (Messrs. Andrew Yule & Co., Ltd.) The President of the Chamber, (<i>ex-officio</i>).
Goenka College of Commerce and Business Administration.	.. G. R. Crooks, C.B.E., (Messrs. Price, Waterhouse Peat & Co.) .. D. L. V. Rowe, (Messrs. Bird & Co., Ltd.) Elected in July 1952 in place of Mr. K. F. L. Harris of the same firm.
Calcutta Technical School.	.. N. R. Kirby, (Messrs. Bird & Co., Ltd.) Elected in June 1952 in place of Mr. J. A. Steven of the same firm.

Board for Anglo-Indian Education, West Bengal.	Mr. J. D. K. Brown, (Messrs. Jardine Henderson Ltd.) Elected in January 1953 in place of Mr. G. W. Tyson, C. I. E., of Messrs. "Capital" Ltd., resigned.
Board of Apprenticeship Training.	.. J. Hamilton White, (Messrs. Bird & Co., Ltd.) Elected in May 1952 in place of Mr. J. A. Steven of the same firm.
Governing Body of Victoria Boys' and Dow Hill Girls' Schools, Kurseong.	.. Lt.-Col. L. Hannagan, E.D., (Margaret's Hope Tea Co. Ltd., Darjeeling).
St. Thomas' School.	.. Mr. K. R. Fettes, (Messrs. Gillanders, Arbutnot & Co., Ltd.)
La Martiniere Board of Governors.	.. C. A. Innes, (Messrs. Andrew Yule & Co., Ltd.) The President of the Chamber, (<i>ex-officio</i>).
The Crichton Trust.	.. W. J. B. Walker, C.A., (The "Statesman" Ltd.)
Calcutta Society for the Prevention of Cruelty to Animals.	.. E. Lyne, (Messrs. Heare Miller & Co., Ltd.) Elected in March 1952 in succession to Mr. J. W. MacLure of the same firm whose term of office expired.
The East India Charitable Trust General Council.	.. A. S. Officer, (Messrs. Bird & Co., Ltd.)
Seamen's Welfare Association : Indian Seamen's Clinic.	.. L. W. Balcombe, (Messrs. Turner, Morrison & Co., Ltd.)

- Seamen's Welfare Association :
Indian Seaman's Clinic. (contd.) Mr. W. R. B. Sample,
(Messrs. Mackinnon, Mackenzie
& Co., Ltd.)
- Elected in May 1952 in place of Mr. K.M.
Campbell of the same firm, resigned.
- State Transport Authority. .. J. W. G. Church,
(The Calcutta Electric Supply
Corporation, Ltd.)
- Textile Trade Marks Advisory
Committee. .. I. A. Macpherson,
(Messrs. Kettlewell Bullen & Co.,
Ltd.)
- Calcutta Port Commissioners :
Anti-Pilferage Committee. .. S. Ronaldson,
(Messrs. Mackinnon, Mackenzie
& Co., Ltd.)
- Port Clearance Committee. .. A. R. MacGillivray,
(Messrs. Roberts, McLean & Co.,
Ltd.)
- Federation of Chambers of Commerce
of the British Empire. Sir George Morton. O.B.E., M.C.
- Board of Industries, West Bengal. Mr. C. E. J. Crawford,
(Messrs. Imperial Chemical In-
dustries (India) Ltd.)
- Regional Posts & Telegraphs Ad-
visory Committee. .. C. I. M. Arnold, M.B.E.,
(Messrs. Shaw Wallace & Co.,
Ltd.)
- Calcutta Telephones Advisory
Committee. .. P. J. F. Parsons
(Messrs. Britannia Biscuit Co.,
Ltd.)
- Regional Employment Advisory
Committee for West Bengal. .. C. Weale, O.B.E.,
(Messrs. McCleod & Co., Ltd.)
- Kidderpore Employment Exchange,
Advisory Committee. .. L. F. Berry,
(The Metal Box Co. of India
Ltd.)

Elected in June 1952 in place of Mr N.K.
Ginn of the Garden Reach Workshops
Ltd., deceased.

- East India Cemetery Board. Sir Anthony Elkins, C.B.E.,
(Messrs. Gillanders, Arbuthnot
& Co., Ltd.)
- St. John Ambulance Association,
West Bengal Provincial Centre. Mr. H. K. Stringfellow,
(Messrs. Shaw, Wallace & Co.,
Ltd.)
- West Bengal Boiler Engineers'
Examination Rules, 1950 : Board
of Examiners. .. E. G. Hodges,
(I. G. N. & Rly. Co., Ltd.)
- Coal Transport Advisory Committee .. D. C. Driver,
(Messrs. Macneill & Barry Ltd.)
- Calcutta University Social Work
Committee. .. A. W. Taylor, O.B.E.,
(Messrs. Macneill & Barry Ltd.)
- West Bengal Electricity Supply
Board. .. R. A. Cole,
(Messrs. Bird & Co., Ltd.)
- West Bengal Boiler Rules 1950 :
Appellate Authority. .. T. E. Tudge,
(Messrs. Thompson Wolverhampton
(India) Ltd.)
- Calcutta Society for the Entertain-
ment of Defence Services :
General Committee. .. E. J. Pakes,
(Messrs. Mackinnon Mackenzie
& Co., Ltd.)
- .. R. Haddow,
(Messrs. Shaw Wallace & Co.,
Ltd.)
- Mrs. R. W. Carter.
- Indian Institute of Art in Industry :
Executive Committee. Mr. E. K. Day,
(Messrs. D. J. Keymer & Co.,
Ltd.)
- Economic Advisory Committee :
Government of West Bengal .. E. J. Pakes,
(Messrs. Mackinnon Mackenzie
& Co., Ltd.)
- H. E. The Governor's Refugees
Relief Committee .. C. A. Innes,
(Messrs. Andrew Yule & Co., Ltd.)

Deshbandhu Darjeeling Memorial
Fund: General Committee.

Mr. C. A. Innes,
(Messrs. Andrew Yule
& Co., Ltd.)

The President of the Chamber,
(*ex-officio*).

I. S. I. Building Fund Committee.

.. C. A. Innes,
(Messrs. Andrew Yule
& Co., Ltd.)

The President of the Chamber,
(*ex-officio*).

The Safety First Association of
India, Bengal Provincial Branch:
General Committee.

.. R. J. L. Oakley,
(Messrs. Kilburn & Co., Ltd.)

The Minimum Wages Act Advisory
Board:

.. E. J. Pakes,
(Messrs. Mackinnon Mackenzie
& Co., Ltd.)

Passenger Lift Legislation Com-
mittee, West Bengal.

.. T. L. Scott,
(Messrs. General Electric Co. of
India Ltd.)

Eastern Railway: Informal meetings
with the local trading public.

.. G. N. Blaker,
(Messrs. Bird & Co., Ltd.)

Informal Quarterly Meetings of the
Railway and Commercial Repre-
sentatives.

.. E. J. Pakes,
The Vice-President of the
Chamber, (*ex-officio*).

Regional Board under Regulation
10 of the Employees State Insu-
rance (General) Regulations 1950.

Deputy Secretary,
The Bengal Chamber of Com-
merce and Industry, (*ex-officio*).

Employees Provident Funds Act
Tripartite Regional Committee,
West Bengal.

Mr. J. D. K. Brown,
(Messrs. Jardine Henderson Ltd.)

Associated Chambers of Commerce of India.

Ex-Services Association (*India*).

Mr. C. A. Innes, (*President*),
(Messrs. Andrew Yule & Co.,
Ltd., Calcutta).

Export Advisory Council.

Mr. G. Euthymopolo,
(Messrs. Rallis India Ltd.,
Calcutta).

Import Advisory Council.

.. Mr. A. R. MacGillivray,
(Messrs. Robert McLean & Co.,
Ltd., Calcutta).

.. T. J. Hudson,
(Messrs. Sapt Textile Products
(India) Ltd., Bombay).

Indian Council of Agricultural Res-
earch: Governing Body.

.. A. R. Foster,
Imperial Chemical Industries
(India) Ltd., Calcutta).

Central Advisory Committee for
Lighthouses.

.. J. R. Galloway,
Messrs. Gordon Woodroffe & Co.,
(Madras) Ltd., Madras).

Indian Institute of Science,
Bangalore.

.. J. Meek,
(The General Electric Co., (India)
Ltd., Madras).

Indian Standards Institution.

.. C. P. G. Wade,
(Messrs. Burmah-Shell Oil-Storage
and Distributing Co., of India
Ltd., New Delhi).

Central Advisory Board on Forest
Utilisation.

.. R. E. Forrester,
(Messrs. Bombay Burmah Trad-
ing Corporation, Bombay).

All-India Council for Technical
Education.

.. T. G. May,
(The General Electric Co., (India)
Ltd., Bombay).

.. J. A. Murray,
(Messrs. Jardine Henderson
Ltd., Calcutta).

- Indian Central Oilsseeds Committee. Mr. Z. Gavalla,
(Messrs. Rallis India Ltd.,
Bombay).
- Indian Central Tobacco Committee. .. L. E. Tipton,
(Messrs. Imperial Tobacco Co.
of India Ltd., Madras).
- The Federation of Chambers of
Commerce of the British Empire. Sir Alexander Murray, K.C.I.E.
Mr. H. C. Waters, O.B.E.
- Council of the Institute of Chartered
Accountants of India. .. F. A. Cole,
(Messrs. F. Ferguson & Co.,
Bombay).
- Indian Institute of Art in Industry. .. W. J. B. Walker, C.A.
(The "Statesman" Ltd.,
Calcutta).
- Central Employment Advisory
Committee. .. J. K. Srivastava,
(The New Victoria Mills Co.,
Ltd., Kanpur).
- Capital Issues Advisory Committee Sir Paul Benthall, K.B.E.
(Messrs. Bird & Co., Ltd.,
Calcutta).
- Central Tea Board. Mr. E. A. Hutchison,
(Messrs. James Finlay & Co.,
Ltd., Calcutta).
- Indian Statistical Institute. .. J. A. R. Tainsh,
(Messrs. Ibeon Ltd., Calcutta).
- Governing Body of the Training
Ship "Dufferin", Bombay. .. N. H. G. Grant,
(Messrs. Mackinnon Mackenzie
& Co., Ltd., Bombay).
- All-India Board of Technical Studies
in Commerce and Business Admin-
istration. .. Satya Paul Virmani,
(Punjab Chamber of Commerce,
New Delhi).

Customs Advisory Committees

- *Mr. A. R. MacGillivray,
(Messrs. Roberts McLean & Co.,
Ltd., Calcutta),
Mr. R. H. Schuepp,
(Messrs. Volkart Brothers,
Bombay).
Mr. P. Hadfield,
(Messrs. Parry & Co., Ltd.,
Madras).

Central Advisory Council of
Industries

- Mr. C. A. Innes,
(Messrs. Andrew Yule & Co.,
Ltd. Calcutta).
.. H. I. Wofor, A.C.A.
(Messrs. Parry & Co., Ltd.,
Madras).

* On resignation replaced by Mr. A. Mansfield, Balmer Lawrie & Co., Ltd.
in September.

MEMBERSHIP

The following have been elected to Chamber membership and confirmed at the last Annual General Meeting.—

- Messrs. J.H.Fenner & Co. (India) Ltd.
 .. The Monotype Corporation Ltd.
 .. Blackwood Hodge (India) Ltd.
 .. Adrema Ltd.
 .. Bunge & Co., Ltd.
 .. Mackinnon Mackenzie & Co., Ltd.
 (Successor member)
 .. The Eyre Smelting Ltd. —do—
 .. J. C. Duffus & Co. (Eastern) Ltd. —do—
 .. F. & O. Lang Ltd. —do—
 .. Grindlays Bank Ltd. —do—

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

- Messrs. J. Arthur Rank. Film Distributors
 (India) Ltd. (Successor Member)
 .. Landale & Morgan Ltd. —do—
 .. Hollerith (India) Ltd. —do—

There were nine resignations during the year and the number of members of the Chamber on the 31st December, 1952 was:—

Chamber members	269
Associate members	34
Honorary members	1

GENERAL

The Associated Chambers of Commerce of India : Annual General Meeting, 1952. Before a large audience of delegates from the constituent Chambers throughout India, of members of the Bengal Chamber of Commerce and Industry and a distinguished company of guests, the Hon'ble Mr. T. T. Krishnamachari, Commerce and Industry Minister of India, delivered the opening address at the Thirty-fourth Annual General Meeting in Calcutta on Monday, 15th December, 1952.

During the course of the proceedings, the following resolutions were moved by the Chambers stated and unanimously adopted:—

1. *Taxation of Income.—Bengal Chamber of Commerce & Industry.*

The Associated Chambers, in welcoming the Government of India's decision to set up a Taxation Enquiry Commission, desire to invite the attention of the Government to the following matters which seem to them to require, and to be capable of, remedial action in advance of the Commission's enquiry, whatever its scope:—

(i) the need for overhauling and improving the appellate procedure under the Indian Income Tax Act with a view to securing the greatest possible degree of independence on the part of Appellate Assistant Commissioners and the strictest separation of their activities from those of the Executive;

(ii) the need, particularly under the current conditions of trade recession in several industries, for expediting the completion of final assessments particularly where losses have succeeded profits.

2. *Sale Taxes.—Bengal Chamber of Commerce & Industry.*

In view of the confusion and uncertainty created by the conflicting decisions of the Courts, the differing provisions of the sales tax legislation of the various States and the apparent inability of the Governments of the States to accept the interpretations put on the provisions of Article 286 of the Constitution by the Government of India, this Association urges that in order to remove the large element of uncertainty which is the direct result of this confusion and is adversely affecting both the internal and foreign trade of the country, early consideration be given to the request made by the Association in its recent petition to the President of the Union that

the constitutional position with regard to the interpretation of the said Article should be clarified by means of a reference to the Supreme Court under Article 113(1) of the Constitution.

5. *The Electricity Industry.—Bombay Chamber of Commerce (as amended.)*

This Association views with apprehension any further delay in amending the Electricity (Supply) Act, 1918. The Association is of the opinion that amendment is urgently required in order to remove present uncertainties and restrictions which are hampering development to the detriment of Industry.

The Association also urges all State Governments to constitute State Electricity Boards as soon as possible and in constituting such Boards it hopes that of the part-time Members appointed, a reasonable proportion will be representative of private enterprise. Since one of the main functions of these Boards will be the raising of new finance for expansion and development, it is urged that without such representation the main object underlying the constitution of the Boards may be violated.

4. *The Coal Industry.—Bengal Chamber of Commerce & Industry.*

This Association has observed with regret and anxiety the increasing measure of Government intervention in the affairs of the coal-mining industry and is of the opinion that in many respects, and particularly in the matter of the policy which has been adopted for the conservation of metallurgical coal, the present Government controls discriminate unfairly between different sections of the Industry. It considers that the present circumstances of the Industry require a very thorough re-examination and reformulation of Government policy, which should be carried out in the closest possible consultation with the Industry itself, and with that object it would particularly urge—

(a) that an endeavour should be made to remove all unnecessary controls over the Industry and, where the controls cannot be abandoned, that the Industry's representatives should be permitted to participate fully in the Boards and Committees responsible for the exercise of the controls;

(b) that, in line with the foregoing recommendation and in order to allow consumers a freer choice of the coals which are best suited to their requirements, the control over distribution should be removed and, if the transport position appears likely to cause difficulty, the situation should be met by a reversion to the former priority system of allotment by the Railways; and

(c) that Government should defer further action in the matter of restricting the output of the selected grades "A" and "B" of metallurgical coal and, in consultation with the Industry's representatives, should completely revise their coal conservation policy with a view to drawing up a long-term programme which will apply not only to the selected grades but to all reserves and potential reserves of coking coal and will take into account the essential need for encouraging sand-stoving, washing and blending.

5. *The Cotton Mill Industry.—Bombay Chamber of Commerce.*

The Association deplors the constant changes of Government policy in regard to the Cotton Mill Industry in India and in particular it views with alarm the steady increase in the taxes and levies imposed upon the industry in addition to restrictive regulations on production.

6. *The Country's Transport System.—Bengal Chamber of Commerce & Industry.*

This Association wishes to emphasise the need for the development of the country's transport system, including ancillary services, to be so planned as to anticipate, not to follow, India's programme of industrial expansion as envisaged in the Five Year Plan.

7. *Indian Customs Tariff.—Bombay Chamber of Commerce.*

This Association recommends to the Government of India that while the Import Trade Control Schedule is being revised the opportunity should be taken also to revise and enlarge the Indian Customs Tariff to make it more suitable to the present day pattern of trade and to correlate with it so far as possible the Import Trade Control Schedule.

8. *The Indian Companies Act.—Bombay Chamber of Commerce.*

This Association recommends to the Government of India that Section 30F of the Indian Companies Act should be amended without delay so as to ensure that, while retaining the provisions under which specific consent is necessary before a person can enter into a contract for the sale, purchase or supply of goods and materials with a company of which he is a director, it will not also be necessary for such consent previously to be obtained in respect of small personal purchases.

The Association further recommends a similar amendment to subsection (5) of Section 37D so that prior consent will not be necessary in the case of small personal purchases which a managing agent or one of his partners or co-directors may wish to make.

Death of H.M. King George VI.—On the occasion of the death of King George VI on the 6th February 1952, the Chamber Committee at a special meeting held the next day resolved to place on record their deep sense of the grievous loss suffered by the British Commonwealth of Nations on the death of the King and to transmit to the High Commissioner for the United Kingdom the following telegraphic message :—

"Members of the Bengal Chamber of Commerce, Royal Exchange, and the Industrial and Commercial Associations connected with the Chamber desire to communicate through Your Excellency their respectful sympathy with Her Majesty the Queen, their Gracious Majesties Queen Elizabeth and Queen Mary and with the Royal Family and join in mourning the grievous loss suffered by the British Commonwealth of Nations in the death of their beloved King".

The funeral day of the King, Friday the 15th February was declared a public holiday in India ; but in accordance with the arrangements made in the U.K. with H. M. the Queen's approval, the Chamber Committee and their Industrial Affairs Sub-Committee agreed that there should be no general suspension of work in industrial establishments.

The Vallabhbhai Patel National Memorial Fund.—It was stated in the report for 1951 that in accordance with the agreed arrangements for the collection of donations to the Vallabhbhai Patel National Memorial Fund, non-industrial organisations in the Chamber membership had been invited to subscribe through the Chamber on the basis of one-eighth of the amount contributed to the Gandhi Memorial Fund, whilst donations from industrial concerns were to be collected on the same basis through the various Associations representing them. By the 31st December 1952 contributions made by commercial and industrial interests connected with the Chamber totalled as follows :—

Non-industrial concerns (subscribed through the Chamber) ...	Rs.	82,602-6-0
Industrial concerns (subscribed through Associations) ...	Rs.	9,39,391-14-0

When the Fund was instituted during May of 1951 it was agreed that monies collected should be utilised for village welfare, 85% to be spent in the contributing States or district and 15% in backward areas where collections could not be made. Early in June 1952 the Vallabhbhai Patel National Memorial Fund Sub-Committee appointed a Committee to take charge of the Fund and to form local agencies under its guidance for carrying out these purposes. In West Bengal the Local Committee set up under the Chairmanship of the Chief Minister, Dr. B. C. Roy, includes the following representatives of commercial and industrial interests coming within the Chamber's sphere of activity.

Jute Mills	(a) The Chairman of the Indian Jute Mills Association <i>ex-officio</i> (at present Mr. W. B. Moncur).
	(b) Mr. K. D. Jalan.
Tea	Mr. E. A. Hutchison.
Banks	Mr. D. D. MacGregor.
Engineering	Mr. H. Chiswell Jones.

This Committee has held two meetings during the past two months and has under consideration expenditure from the amount made available to West Bengal on the Community Development Project at Mahamad Bazar, as also in the Darjeeling district.

The Chamber Tribunal of Arbitration. During the year under review the Chamber's Tribunal of Arbitration received 1975 references for settlement of disputes and there were 312 cases brought forward from 1951.

Of these disputes 1472 cases were finalised with the issue of awards, 298 cases were withdrawn, and there were 517 cases outstanding at the close of the year 1952. In 12 cases 2 awards each, in 2 cases 3 awards each and in one case 4 awards were issued as the disputes arose from more than one contract.

The various classes of goods in which awards were issued were represented as follows:—916 jute, 550 general and 6 piecegoods.

The revenue derived by the Chamber from Institution fees paid by members and non-members including applicants for surveys, referred to in the following paragraph, amounted to Rs. 2,15,631/- compared with Rs. 1,11,287/- in the preceding year.

Chamber Surveys.—The number of applications for the issue of certified reports received during the period under review was 1249 and there were 12 cases outstanding in 1951. These were dealt with under the Chambers' Rules for Surveys. Out of these applications, in 1226 cases certified reports were issued, 21 cases were withdrawn and 14 cases were outstanding at the close of the year 1952.

The various classes of goods in which certified reports were issued were represented as follows :—

Gunnies 1066; Oils 134; Oil Seeds 10; and Miscellaneous 16.

As mentioned in the report for the year 1951, in respect of purchases by Government for procurement purposes during the year under review, the special scale of fees fixed by the Chamber's Circular No. 4975-Int. dated 7th July 1951, was maintained. The number of survey applications received has been on the increase as can be seen from the figures given above.

Piecegoods Arbitration : Award of Allowance on Percentage Basis.—Awarding of allowances on a percentage basis, paid on the rupee sale value, caused some difficulty when the allowance was sought to be recovered from overseas suppliers who contended that their liability for the percentage allowance was in relation to the C.I.F. value.

As a general rule it was a practice of the Chamber to award allowances, where applicable, in terms of currency rather than on a percentage basis. This method of dealing with the question was found to be satisfactory and less liable to cause difficulties later on.

Central Tribunal of Arbitration for the Settlement of Trade Disputes.—

Three years ago the Government of India asked the Associated Chambers of Commerce of India to report on (1) the facilities available in India for the settlement of trade disputes; (2) the steps that should be taken to keep trade disputes to a minimum; (3) the extent to which existing facilities could be supplemented by an all-India Arbitration Board; and (4) the constitution of the Board and the way in which it should be worked to ensure smooth running and achieve reciprocity with similar arbitration bodies abroad. The results of the survey undertaken by the Chambers at that time were recounted in the 1949 report. It will be recalled that the Chambers were satisfied with the efficiency and adequacy of the arrangements available and ruled out the suggestion that a central arbitration board was necessary or practicable. They foresaw many difficulties to which any such interference with the standing set up would give rise.

This proposal came up during 1952 in a new form. The Ministry of Commerce and Industry again asked whether it was necessary to provide for additional arbitration facilities. But on this occasion the Associated Chambers of Commerce was referred to correspondence in which the Federation of Indian Chambers of Commerce and Industry had intimated to Government that an Arbitration Tribunal was being set up under its auspices and had suggested that as the absence of arbitration facilities in India for the settlement of disputes in any except organised trades was the source of numerous complaints, the provision made by the Federation for dealing with such disputes should have Government support, by means of a recommendation from Government that the Federation's arbitration clause should be inserted into the contracts of all parties entering into foreign trade.

In this instance also the Chambers unanimously rejected the suggestion that existing arrangements for settling trade disputes were either inadequate or inefficient. Their reply to Government was that while the Federation as a private organisation was of course free to augment these facilities if it so wished, it was

quite incorrect to say that suitable facilities were not already available. The Chambers could not agree that centralised arbitration was any more desirable, necessary or practicable than it was in 1949. It was also considered objectionable that any one arbitration tribunal run under private auspices should be singled out to assume these functions and that Government should think of using its administrative powers for the purpose of making it obligatory on parties to foreign contracts to refer their disputes to a selected tribunal. Other points brought to Government's notice were that individual traders would resent such interference with their right of safeguarding their own interests through their own organisations in their own way; that as the majority of disputes were concerned with the quality of merchandise, it was necessary that they be referred to tribunals with sufficient technical knowledge to deal with the case on the spot; and that a new and untried body would have to seek the assistance of experts on the arbitration panels of other commercial and industrial organisations, some of them established for many years, and thus central arbitration would prove both costly and slow.

The outcome of this enquiry has not yet been reported

Liaison with the American Arbitration Association.—At the suggestion of the American Arbitration Association, enquiries have been made during 1952 into the desirability of establishing closer contact with it to conduct Indo-American arbitrations. Those interests in the Chamber most affected by arbitration were generally of opinion that there was little likelihood of improving the existing satisfactory arrangements by adding liaison with the American Association in jute, tea, hides and shellac. The American Association had however suggested the necessity of promoting arbitration in those trades which had not yet made use of it to any extent. Thus, by a system of committees in both countries, mutual facilities for settling disputes by arbitration might be arranged. The matter still rests with the American Association for future action.

The Chamber Foodstuffs Scheme.—Since Government food rationing was introduced in the Calcutta industrial areas in January 1944, the Chamber Foodstuffs Scheme has continued to supply all rationed commodities to participating employers' shops. During the year 1952 the Chamber Foodstuffs Scheme catered for the requirements of an average number of 6.75 lacs of employees and their dependants drawing weekly rations from about 250 participating employers' shops attached to mills, factories and commercial establishments. The Scheme during the year also undertook the responsibility of distribution of "Economic" Rice under the Kidwai Plan.

The total quantity of rationed commodities handled by the 4 depots run by the Chamber Scheme in the different labour districts of greater Calcutta during the year amounted to 19,46,334 maunds or 72,086 tons, with an approximate value of Rs. 4.12 crores.

Chamber Language Classes.—During 1952 the Language Training Department organised two courses including 7 classes in Lower Standard Hindi, 2 in Lower Standard Bengali and 1 in Higher Standard Hindi which were attended by 73 students in all. Two examinations were held during the year and a total number of 154 candidates were examined. Of these candidates about 75% were students from the mill areas. As it is not possible for the mill assistants to join the Chamber classes, the services of teaching staff are made available to them outside the Chamber's class hours.

The examinations were conducted as in previous years by a senior Professor of the Bengal Educational Service. The percentage of passes showed a marked increase over those of the preceding year. They were as follows:—

Lower Standard Hindi	...	78.9%
Lower .. Bengali	...	87.5%
Higher .. Hindi	...	88.8%
Higher .. Bengali	...	100.0%
Colloquial Hindi	...	67.8%

Chartered Institute of Secretaries : Examinations.—

By arrangement with the Chartered Institute of Secretaries, the half-yearly intermediate and final examinations of the Institute have been held under the Chamber's auspices since June, 1951. The last examination was held in the Chamber offices on the 4th, 5th and 6th December, 1952.

Employment of Indians.—One of the most important features of the year under review has been the discussion in Parliament of the degree of Indianisation of foreign business in India. As a result of parliamentary pressure, Government in August issued through the advertising columns of the public press a comprehensive questionnaire calling for information about the extent to which Indians had been admitted to executive positions in non-Indian companies. From the first, the Chamber urged that fullest co-operation should be given to Government by the completion of the questionnaire. Since however some of the points covered by the questionnaire were vague and did not accurately apply to all sectors of business, the Chamber issued a recommendation about various points raised in enquiries to the Chamber e.g. the categories of employees which should be included in the return. Final discretion on all matters had to lie with the companies submitting the return.

In his speech at the Annual General meeting of the Associated Chambers, the Hon'ble Minister of Commerce while stating that he was grateful to the Chambers for their co-operation, mentioned that the returns had been unsatisfactory in some respects. While companies had in general responded to the appeal, the exceptions were forcing Government to resort to legislation making it obligatory on those engaged in trade and industry in the country to supply returns when asked. Since the close of the year, the Collection of Statistics Bill, to which the Minister was presumably referring, has been published.

Under the Bill as introduced in Parliament in the last session, it is proposed to increase the powers of Government to collect statistics particularly in the industrial and commercial fields. The Bill is under consideration.

Terms and conditions of Government Tenders :

Payment of Contractors' bills.—The vexed question of the terms and conditions attaching to Government contracts, and of the delays which contractors encounter in obtaining payment for supplies made to Government, has been the subject of frequent representations during the past few years and again engaged the Chamber's close attention during 1952. On many counts it is contended by suppliers that Government's contract terms are harsh and unfair, while the payments machinery is very far from efficient and produces interminable delays with consequent heavy expenses and losses to the suppliers concerned. The outcome of this situation has been a long and intricate correspondence extending over several years. Towards the end of 1951, in an endeavour to settle some of the outstanding issues, the Chamber convened a meeting in Calcutta with Mr. J. Munro, the Director General of Supplies ; the subjects discussed at that meeting were described in the report for the year 1951, but there had not been any definite developments or any concessions towards the Chamber's views by the end of that year.

During the early part of 1952 the correspondence continued and eventually in May the then Director General, Mr. T. Sivankar, addressed a long letter to the Chamber setting out Government's views on the various points at issue ; these views made little or no concession to the complaints which had been urged by the Chamber and further correspondence with Government became necessary. In October opportunity was again taken of the presence in Calcutta of Mr. N. M. Buch, who had then succeeded to the post of Director General of Supplies and Disposals, to hold another meeting at which outstanding issues were once more discussed ; a report on that meeting was issued to members of the Chamber under cover of Circular No. 198-1952 of 17th October. Mr. Buch was sympathetic to the Chamber's views on many of the points raised but, while this attitude was maintained in subsequent correspondence during the latter part of the year, Government did not make any important changes in the main principles involved.

During the course of the foregoing correspondence and discussions, the main subjects raised by the Chamber and the attitudes expressed by Government were as follows :—

(1) *Terms of Payment*.—Government repeatedly stated that they were not prepared to abandon the practice of making initial payments of 90% of bills, followed later by the remaining 10% when inspection notes and consignees' receipts were submitted. They considered that the 10% retention was necessary to safeguard their own interests and, provided contractors complied with all necessary formalities, did not think that it need occasion undue hardship or injustice.

(2) *Delays in Payment* :—As always, contractors complained of very serious delays in receiving payment of their bills, particularly of the final 10%. In cases where resort had to be made to escalator clauses the delays were very serious, for Government insisted on a meticulous examination of price changes by cost accountants and a prolonged correspondence was always necessary before prices could be finalised. Similarly, a great deal of correspondence was necessary when there had been late deliveries and extensions in delivery dates had to be obtained. The Chamber therefore suggested that some time limit, such as two months from the date on which goods were handed over, should be fixed for the payment of final bills ; that correspondence concerned with the finalisation of prices and payment of final bills should be placed in the hands of responsible officers who could take prompt and definite decisions ; and that counter-checking by Government cost accountants should be reduced to a minimum, particularly where escalator clauses worked on a simple formula or where price changes were due to statutory increases in wages or in the cost of controlled materials.

Government made no concession in principle to these proposals. They stated that they would do their best to speed up correspondence but could not guarantee any definite time limit within which bills would be paid ; while, on the question of escalator clauses, they maintained that checking by cost

accountants was already kept to the minimum. Their own suggestions for reducing delay were that contractors should always be careful to submit their bills complete with all necessary documents ; that the formal consent of purchasing departments for extensions in delivery dates should be obtained before final 10% bills were submitted ; that contractors should promptly settle their outstandings on other accounts where recoveries were due to Government ; and that purchasing departments should be promptly informed when receipt certificates were not available within a reasonable time in order that they could expedite action by the consignee.

(3) *Local Deliveries* :—Delays in payment were particularly severe in the case of goods delivered locally, as for instance to the Howrah General Stores, for transmission to upcountry consignees. Here there was no 90% and 10% system of payment, the local consignees gave only kutchra receipts, and payment of the full 100% bills had always to wait on the issue of final receipts by the ultimate consignees. The Chamber urged that Government should do something to expedite the issue of final receipts and that, in the meantime, to give contractors temporary relief, 90% payments should be made on the basis of the kutchra receipts issued by the local consignees. At the end of the year this proposal was still under negotiation with Government.

(4) *Delivery Dates* :—Government continued their practice throughout the year of insisting that contractors should quote definite delivery dates in their tenders, even though the circumstances of supply or shortages of raw materials frequently made it impossible for them to guarantee a specific date : the consequence was that requests for extensions were made the more common, with the resultant delays in payment described above. The Chamber urged that, where delivery depended on circumstances outside the supplier's control, Government should not insist on the quotation of definite delivery dates. Government, however, would not forego this demand and maintained the view that contracts were not legal unless they did contain a definite date for fulfilment, that they found that where specific dates were quoted they did in fact obtain better deliveries and

that insistence on definite dates was necessary to protect themselves against suppliers who gave false quotations merely to obtain the business. The most that Government would commit themselves to was that extensions in delivery would be granted when suppliers applied in time and produced evidence that the delays were genuine and outside their control.

(5) *Price Variation Clause* :—From time to time the Chamber urged during the year that price variation clauses should take into account not only the changes in *f.o.b.* prices but also the consequent variations in insurance and freight. Again Government would make little or no concession. They stated that wherever possible they preferred to have firm prices in their contracts and that these variations were in any case normally so small that they would not justify special provision and that allowance for them would merely entail greater delays in the finalisation of bills. As a special case, variations in freight rates were permitted because of the unsettled conditions of the carrying trade, but even then Government would prefer wherever possible to have firm prices.

(6) *War Risk Insurance* :—Government's reply to the Chamber's request that they should be prepared to accept war risk insurance at the supplier's option was that, as a matter of principle, they would not carry marine or war risks on goods which had not actually passed into their ownership. As a special concession, they would admit war risk provided that the conditions at the time of shipment were such as to justify it and that their prior permission was taken. In the event of a serious threat of war in any particular despatching area, in which case they would be flooded with applications for the acceptance of war risk insurance, it would be up to representative trade Associations to obtain a general acceptance of the insurance by Government on behalf of their members.

(7) *Exchange Variation Clause* :—Because of the fact that Government would not always agree to the insertion of exchange variation clauses in contracts for imported stores, and when they did agree introduced clauses which did not satisfac-

torily cover the supplier's liability, the Chamber urged the adoption of a standard clause and obtained Government's agreement that, if suppliers insisted and specified the fact in their tenders, they would consider the insertion of the following clause in individual cases :—

"The prices quoted are based on the rate of exchange of Rs. 1/- equal to 1s. 6d. and no adjustment will be made provided the rate of exchange ruling at the time payment is made does not vary beyond the limits of s.5-13/10d. and s.6-3/16d. In the event of a greater variation, prices quoted are subject to adjustment (up or down) in accordance with the Calcutta Exchange Banks Association T. T. rate of exchange ruling on the date payment is made by the firms to their principals. It may, however, be noted that the exchange variation will apply only to that portion of the f. o. r. price which is required to be remitted to your principals in sterling."

(8) *Shortages* :—The Chamber protested strongly against Government's practice of holding suppliers liable for shortages in consignments which were delivered *f.o.r.* and held that the liability was the carrying company's or the consignee's. Government however, while agreeing that there was no liability on the supplier in cases where loss or damage was purely attributable to the carrying company, maintained that when the case was not thus clear-cut it was incumbent upon the consignor to provide evidence that the goods had been properly packed and in good condition at the time of despatch.

(9) *Sales Tax* :—Very frequently contractors had difficulty in recovering sales tax from Government and, when Government considered that tax had been incorrectly assessed, they refused to pay and held that it was the supplier's responsibility to contest the assessment by the State Government. In this latter respect Government maintained, correctly, that sales tax was a tax upon the seller, that the assessing Government was not concerned with recoveries from the buyer and that if the matter went to Court the Central Government would therefore have no *locus standi* and the seller was the only party who could challenge the assessment. On the general principle of paying sales tax where it was properly assessable, Government inserted

an additional clause into their invitations to tender calling upon contractors to state in their tenders whether sales tax was payable over and above the tender price ; it was not necessary to quote the exact amount of sales tax but the fact of its being additional had to be stated.

In cases where goods were delivered locally for consignment upcountry, the Sales Tax authorities in West Bengal would not accept the kutchra receipts issued by the local consignees as evidence of the fact that the goods were going outside the State and consequently made sales tax assessment which, however, the ultimate consignees would not accept. The Chamber urged that some kind of arrangement with regard to these local deliveries should be made by the Central and State Governments ; but the subject had not been finally settled by the end of the year.

(10) *Delay and Irregularity in the Placing of Contracts* :— The Chamber objected strongly to the increasingly frequent practice in Government departments of calling for tenders and then either cancelling the invitation and issuing a fresh call or asking the contractors to keep their tenders open beyond the final date. The Government agreed that this practice was undesirable as detracting from the sanctity of the tender system and stated that they had drawn the renewed attention of their purchase organisations to rules prohibiting the scrapping of tenders and the extension of tender dates.

Payment of Bills for goods supplied to the Government of undivided Bengal.—As stated in the report for 1951, although many of the bills which had been pending before the Application Committee since 1948 had been disposed of, there still remained a number of claims either awaiting the scrutiny of the Application Committee or final payment by the Government of East Bengal. Early in 1952, informal discussions were resumed between the Indian and Pakistan Governments on their respective financial obligations but unfortunately nothing came of them. On further enquiry, the Chamber ascertained that the Application Committee had not met for over a year in the absence of the East Bengal member and that,

after the abandonment of the financial negotiations between the Government of India and Pakistan in 1951, the Government of India had recorded that in the absence of satisfactory arrangements with the Pakistan Government, no more payments were to be made of any pre-partition claims even though they had been found in order by the Finance Department of the West Bengal Government. In view of this impasse, it appeared that there was very little the Chamber could do in the matter and that it was therefore up to those members whose claims had not yet been satisfied to take such legal steps as might be possible in the protection of their interests. The Chamber nevertheless took the opportunity of a meeting with the High Commissioner for India in Pakistan to explain to him the hardship of this situation for those suppliers who had been waiting for payment for nearly five years and asked him to use his good offices in getting these claims settled, especially in the case of those bills passed by the Application Committee and still lying with the East Bengal Government. At the time of writing this report, the Chamber is unable to report any further progress in the matter.

India-Pakistan Trade Agreements.—The recession in India's internal and overseas trade, especially in the early part of the year, added importance to the renewal of trading arrangements between India and Pakistan on the termination of the 1951 Trade Agreement, whose terms were outlined in last year's report. Shortly before the agreement was due to expire on the 30th June— it was subsequently extended up to the 7th August — the Central Government consulted the Associated Chambers of Commerce of India and in its turn the Chamber asked its members and connected Associations for opinions on those aspects of trade with Pakistan of special interest to them.

This representation also afforded an opportunity of drawing Government's attention to some of the procedural difficulties that had been experienced under the 1951 arrangement, despite the provision made in it for unrestricted movement of certain goods exchanged between the two countries. For instance, trade

agreement cargo handled by the Inland Steamer Companies had been held up on several occasions because the Customs officials of both countries could not agree about the description of certain commodities and the need for a uniform, detailed description of each commodity covered by any new agreement was clearly indicated. Again, no imports of paper on civilian account were allowed by the Pakistan Government, although under the Agreement, 6,000 tons of paper were to be exported from India. On the other hand, the India Government restricted exports of certain kinds of paint to Pakistan in spite of the fact that the paint industry and trade was in a position to offer supplies to Pakistan on favourable terms. These and other examples of unnecessary obstruction were cited to show how trading relations could be improved with advantage to both countries.

As regards imports from Pakistan, the Chamber was of course vitally interested in the quota of raw jute allotted to India under any revised agreement. Of the 25 lakh bales agreed for export from Pakistan under the 1951 Agreement, only about 17 lakh bales had been purchased by India up to the end of May last, for the reason that in the previous months Pakistan jute landed in Calcutta had been uneconomic at the prevailing price levels and purchases had to be suspended. The Chamber, nevertheless recommended that a similar quota of 25 lakh bales, plus the balance outstanding from the last quota, should be arranged with Pakistan; but for handling through ordinary trade channels, as the Government to Government deal of 1951-52 had not been found satisfactory.

The 1952/1953 India/Pakistan Trade Agreement which eventually emerged was made operative from the 8th August 1952 to the 30th June 1953. The chief differences between this and earlier arrangements were firstly, that trade between the two countries was not confined to the commodities listed in the schedule, as both Governments agreed that licences issued by either of them for imports or exports from and to sterling or other soft currency countries should be valid for India or Pakistan, as the case might be. Secondly, neither jute nor coal

were covered by the Agreement; although coal supplies to Pakistan continued under *ad hoc* arrangements. Provision was made in the Agreement for exports to Pakistan of certain types of iron and steel, railway material and machinery and for imports of hides and skins from Pakistan. Between July and October of the year under review the value of India's exports to exceeded that of imports from Pakistan by Rs. 3 crores.

The Five Year Plan for the Oil Industry.—During 1952 the Bengal Chamber with its considerable oil interests was asked to comment on the draft Five Year Plan for the oilseed industry, published by Government under the auspices of the Central Oilseeds Committee and the subject of preliminary discussion at the meeting of that Committee in October. The plan has been devised with the double object of increasing the oilseed production in up-country areas in order to increase the "per capita" consumption of oil for the Indian population and of enlarging where possible the village crushing industry as an aspect of Indian cottage industry. The plan makes incidental provisions for the improved distribution and marketing of oilseeds and touches on the standard contract form, rail and sea transportation of oil and various other aspects of the milling industry which have engaged the attention of the Bengal Chamber in the past. The Chamber has not yet had time to formulate its views on the plan.

Standard Contracts for Oils and Oilseeds.—In 1950 the Chamber took up through the Associated Chambers the proposal to embody in the standard contracts for oilseeds drawn up by the Ministry of Agriculture a clause compelling the parties to a contract to accept analysis by special licensed analysts. On that occasion the Chamber favoured the retention of analysis on the present basis, namely through Chambers of Commerce and Associations employing recognised analysts of their own choice.

During 1952, a further enquiry was instituted by the Associated Chambers on behalf of the Agricultural Marketing Adviser, Government of India, regarding the proposal that

and sellers of oilseeds should have the facility of the services of independent and duly authorised analysis for certifying the quality on delivery.' The Chamber approached oilseeds interests in the Calcutta area who were unanimously of the opinion that the existing facilities for the analysis of oilseeds and oils were adequate and that buyers and sellers did not require the service of any agency for analysis prescribed or imposed by Government. The Chamber accordingly advised the Directorate of Marketing and Inspection that existing institutions for this purpose, particularly the West Bengal Oilseeds and Oil Trade Association formed under the auspices of the Indian Central Oilseeds Committee, representing producers, traders, crushers and exporters, should not be impaired in their working by any such additional machinery.

Indian Central Oil Seeds Committee.—The Committee, on which the Chamber is represented through the Associated Chambers, held its two meetings on 17th March and 4th October during 1952. In the course of the earlier meeting of the Committee and its Marketing Sub-Committee, special emphasis was laid on the transport of oils and oilseeds by rail and sea and on the export quotas and duties levied, particularly on groundnut and its oil. During the October meeting a considerable number of items were placed on the agenda at the particular instance of the Bengal Chamber, especially the reduction of export duty on linseed oil, castor oil and mustard oil; the need for exportation of oil-cake during the off-season; and provision of facilities for exporting edible oils in bulk from the Port of Calcutta. These subjects were fully discussed and appropriate recommendations made to Government.

Grow More Food Enquiry Committee.—In March 1952 the constituents of the Associated Chambers of Commerce of India were asked to help the Grow More Food Enquiry Committee, Ministry of Food, by forwarding any comments they had on a questionnaire dealing with various aspects of food production. Those Chamber members which had trading connections in up-country districts and were able to observe the handicaps

and progress of the agricultural community were asked to forward their views on this enquiry. The Chamber's comments reflected the viewpoint of commercial firms with direct interests in agriculture which were qualified to review sympathetically the progress of farming techniques and the use of scientific knowledge in agriculture.

The Chamber reviewed briefly the problems of (a) land improvement; (b) manures and fertilisers; (c) schemes for measuring crop yields per acre; (d) agrarian finance; and (e) the general problems of Indian agriculture in the light of the recommendations of the Five Year Plan.

On the whole it deplored the unequal use of tractors and the uneven employment of ammonia and chemical fertiliser in different districts. The Chamber commented incidentally that Government had hitherto tended to concentrate on securing adequate distribution of fertilisers but in the current situation, Government should now proceed to encourage both large and small landholders in the regular application of fertilisers in the interests of increased crop yield and educate them in the little understood techniques of applying scientific manures.

The report of the Enquiry Committee was published in June 1952 and proved to be a valuable guide to State Governments, national organisations and those of the trading community interested in the manufacture, import and distribution of goods for the use of cultivators.

The Press Commission.—The Press Commission set up by the Central Government on the 3rd October for enquiry into the state of the Press in India and to report on its present and future lines of development, asked the Associated Chambers of Commerce of India for comments and suggestions that would assist in framing a detailed questionnaire. On the Chamber's part no views were offered as those of its connected commercial and industrial interests likely to have opinions on the control of newspapers, their staff, advertisements and the standards of journalism etc. had expressed them through various press and advertising bodies of which they were members. Nothing useful,

it was decided, could be added by the Chamber to their comments at that stage of the enquiry.

The Press Commission's questionnaire has been received since the close of the year and is at present being examined.

Secondary Education Commission.—Two representatives of the Chamber appeared before the Secondary Education Commission when it visited Calcutta towards the end of November to discuss the question of commercial education. The Commission which was appointed by the Government of India, Ministry of Education in 1952, was examining, among other aspects of their subject, the possibilities of advanced secondary education of a vocational and practical kind which might result in improving the standard of clerical employees available to commercial and industrial concerns.

Commercial and Industrial Holidays.—As the question of regulating holidays with a view to all-India uniformity was one of the subjects on the agenda of the 12th session of the Indian Labour Conference and is now before the Standing Labour Committee, neither the Chamber nor the Associated Chambers of Commerce of India pressed this matter on the Government of India during 1952 as had been done in previous years from the standpoint of the need for restricting and standardising holidays observed in industrial and commercial establishments. As regards commercial holidays, the Negotiable Instruments Act holidays declared by some State Governments for 1953 were slightly reduced, including those in West Bengal; and knowing that the Central Government had at last given prominence to this matter in correspondence with the States, the Chamber made no further representations on this particular point during the past twelve months. Reference is made in another part of this report to the subject of privilege, casual and sick leave prescribed under the Bengal Shops and Establishments Act of 1941 and to the selection of postal holidays in line with the bank holidays observed in West Bengal.

It was suggested by a member during the year that the half-yearly bank holidays, June 30th and December 31st, should

not be treated as holidays in commercial establishments generally since they are only for the closing of banks' accounts. The Chamber preferred to wait for the outcome of the Standing Labour Committee's consideration of the general holidays question before coming to a decision and meanwhile advised that, unless a business concern had to close on all N.I.A. holidays under a Tribunal award or pay over-time, there was nothing to prevent offices other than banks from remaining open, although many establishments whose business involved the negotiation of documents did not think it worthwhile to open on these days.

Proposed formation of a Regional Body of Trade Organisations under E. C. A. F. E. auspices.—At the E.C.A.F.E. Conference on Trade Promotion held at Singapore during 1951, the formation of a Regional Trade Organisation was proposed, the idea being that Chambers of Commerce and other commercial bodies in this region should be affiliated to it with the object of promoting trading relations and distributing information on shipping, export practices, marketing estimates, price trends etc. This suggestion had the attention of the Associated Chambers of Commerce and was examined by the Chamber and the Associations connected with it; but in the absence of any specific information on the administration, financing and other details of the workings of the proposed organisation, no definite views could be expressed. The attitude to this proposal taken by the Associated Chambers of Commerce of India in replying to the Government of India's reference was much the same. The Chambers were not prepared to commit themselves until the proposal took more definite shape. They thought it necessary to mention, however, that the success of any such organisation would largely depend on voluntary participation by chambers and other associations having a genuine community of interest, otherwise it would serve no more useful purpose than the associations and federations of commercial interests already in existence.

Consideration was given later in the year to the Government of India's request for comments on the agenda of the

second E.C.A.F.E. Trade Promotion Conference taking place at Manila on the 4th March, 1953. The items to which attention was especially drawn were :—

- (1) Statements by individual delegations on the trade and market outlook.
- (2) Marketing research as an aid to trade.
- (3) Methods of increasing exports.
- (4) Methods of improving trade promotion machinery.

The Chamber decided that it could contribute nothing to this preview of the Conference agenda which would not be covered by statements of delegates to the Commission on Asian and Far Eastern Affairs of the International Chamber of Commerce who were likely to attend the Conference.

Promotion of warehousing activity.—On the 2nd May the Department of Development and Banking of the Reserve Bank of India requested replies to a questionnaire on warehousing, drawn up with the idea of obtaining useful suggestions on ways and means of establishing well organised, modern warehouses in the country which, by preventing wasteful handling, theft and deterioration of produce and thus improving the whole system of marketing would create a convenient, acceptable form of security on which credit could be obtained on reasonable terms. The history of investigations into this subject so far carried out by the Central Banking Enquiry Committee and other bodies concerned with it was given in an explanatory note. These papers were referred to the Associations connected with the Chamber, whose direct replies to the Reserve Bank indicated considerable interest in the subject. They were, nevertheless, inclined to the view that the enquiry could best be dealt with on a regional basis by local producers of crops and local officials.

Draft Convention for Facilitating the Import of Commercial Samples and Advertising Material : Draft Recommendations on Documentary Requirements and Consular Formalities.—In June the Chamber circulated to

members papers emanating from the Working Party appointed by the contracting parties to the General Agreement on Tariffs and Trade to examine and make recommendations on the International Chamber of Commerce's resolutions on (1) Customs treatment of samples and advertising material; (2) documentary requirements for imports; and (3) Consular formalities.

The Chamber, in replying to the Government of India from whom these papers had been received, fully approved the terms of the Convention proposed and the draft recommendations, but suggested that the list of items recommended for exemption from import duties should give more prominence to materials used for advertising purposes. Mention was made of articles branded with the maker's name or trade mark and therefore not marketable, those used for trials and for soliciting orders and those sent as gift tokens, such as pencils, ashtrays, paperweights and the like. Another item called to Government's attention was cinematograph films required for demonstrations in schools, colleges and firms. These have to pay heavy duty although of technical and educational value, and seemed entitled to free entry under the Convention.

Indian Standards Institution ; Enumeration of large numbers.—The various enumeration systems used in India for statistical and documentary purposes was the subject of a circular issued by the Indian Standards Institution towards the end of the year with the object of eliciting public opinion on the question of whether there should be a standard system for India. Views were requested on the alternatives of adopting (1) the Indian system ; (2) the U.K. or American system ; or (3) the Indian system for currency and one of the two western systems for all other enumerations.

As this enquiry was widely circulated, it was left to Associations in the Chamber to express their opinions direct, whilst the Chamber, on its own behalf, supported retention of the present system for enumeration in all contexts.

International Statistical Conference.—It will be recalled that meetings of the International Statistical Organisation were held in New Delhi and Calcutta in December 1951.

In his capacity as President of the Associated Chambers of Commerce of India, the President of the Bengal Chamber was asked to sit on the National Committee for the Conference. In order to supplement the Government grant for the Conference, it was thought that Chamber members might be willing to contribute towards the cost of the Conference since many of the topics discussed at the meetings had an important bearing on statistical and economic problems closely related to business developments. As the result of a generous response, the sum of Rs. 15,050/- was eventually subscribed to the Organising Committee from the Bengal Chamber.

At present it is understood that exemption under section 15B of the Indian Income Tax Act, which is generally confined to donations to educational institutions, is not applicable to these contributions.

Registration of Trade Marks in Pakistan.—Two trade mark questions were the subject of a reference from a member during February : they were :—

- (1) whether it is possible for a company with no office in Pakistan to apply for registration of trade marks there ;
- (2) if registration in these circumstances is permissible—whether arrangements could be made to remit the registration fee.

The Chamber's enquiries disclosed that there was no bar to a company applying for trade mark registration in Pakistan even though it had no office there ; in fact the Registrar of Trade Marks has had many applications from companies in the U.K. and elsewhere. For the remittance of registration fees, application would probably have to be made to the Reserve Bank ; but authorised agents of the Bank would doubtless be able to handle the matter and give all necessary advice.

West Bengal National Volunteer Force : Prevention of Armed Robbery.—In the report for 1951, mention was made of various schemes to overcome the incidence of robbery in commercial establishments. The scheme most feasible and acceptable to member interests was the enrolment of the security staff of firms in the West Bengal Volunteer Force, which had been worked out between the leading Chambers of Commerce and the Commissioner of Police. The purpose was to train the guards employed by firms in the use of fire-arms and the fundamentals of military discipline. Firms which had earlier expressed interest in the scheme were accordingly approached in April with a more detailed plan for the training of their watch and ward staff and their subsequent enrolment under certain specified conditions in the West Bengal National Volunteer Force.

The demand for trainees was not heavy. It was ascertained that several firms were reluctant to sponsor and contribute to the scheme on account of the conditions attached. Accordingly the Chamber made enquiries from the Commissioner of Police. In particular, it suggested that the requirement that "a share of the cost of the construction of an armoury and expenditure relative to the protective measures of the armoury will be borne by the firm", was rather extreme in view of the minor objective it was hoped to achieve. Government subsequently decided to drop this provision.

Later, on being approached by the Commissioner of Police, Calcutta, the Chamber warned those of its members likely to be interested of the importance of ensuring that security arrangements were efficient. In the case of the armed hold up in Gariahat Road, which had occurred a short while before, police investigations had revealed slackness which had led to several deaths and the Commissioner was anxious that there should be better attention to the discipline and arming of security staff.

The Mayo Hospital.—Members were approached early in the year in connection with the financial support needed by the Mayo Hospital—the oldest institution of its kind in Calcutta—

and the proposal made through one of the Chamber's representatives on the Governing Body of the hospital that employers who were not already doing so and who wished to ensure accommodation and treatment for their staffs, might "adopt" lien beds at the annual charge of Rs. 2500/3000/- per bed. As a result of this first reference, ten additional lien beds were taken up, making it possible for the Hospital to offer this facility at the lower rate of Rs. 2,000 per bed and to include in these terms free X-rays, operations and simple medicines. On the latter basis the Chamber brought the scheme to the notice of members a second time towards the end of 1952 so that those who had not been able to take advantage of it in the first place might reconsider the matter in view of the difficulty of obtaining hospital facilities for staff in Calcutta just now.

The response up to date indicates fresh interest in the arrangement.

Proposed site of the City Civil Court.—Reports of a proposal—which was subsequently dropped—that a new City Civil Court be established at Alipore were informally enquired into by the Chamber. Because of the inconvenience to firms and others concerned likely to arise from the location of this Court outside the city area, the Chamber will probably support the opposition of the legal community to the choice of such a site if there is any further move in that direction in future.

Air Connections : Delay at Madras.—The attempt made by the Chamber in 1951 to bring about a change in the Calcutta-Colombo flight schedules of Air India Ltd. and Airways India Ltd. has not so far been successful. The 1951 report explained that passengers from Calcutta to Colombo and in the reverse direction were forced to spend a night at Madras owing to lack of co-ordination of the Airways Companies' departure timings from Calcutta, Colombo and Bombay. The Director of Civil Aviation, whose help had been sought, informed the Chamber during February, 1952 that neither of these companies found it practicable to alter their schedules so as to provide a through connection. He had noted the Chamber's

requirements, however, and promised to meet them if future developments allowed.

Requisitioning of residential accommodation in Calcutta.—The last reference to this question was made in the 1950 report.

The case on which the Chamber based its protest to the Government of West Bengal during 1950 against the requisitioning of residential accommodation for Government uses had further attention when it was reported in September 1952 that after two years, rent due from Government was still unpaid whilst suggested modifications in the requisition agreement were under consideration. An informal approach to the Revenue Department made some eighteen months ago was helpful in obtaining Government's reasons for requisitioning the flat in question and clarifying their general attitude to the rights of the public in the matter of accommodation in Calcutta, and since it appeared that everything necessary had been done to establish the Chamber's viewpoint and to ensure compensation to the owners of the flat, the subject was dropped for the time being.

In recently asking the Secretary of the Revenue Department to assist in speeding up Government's formal approval of the modified draft agreement, which had been before the Departments concerned for sixteen months, the Chamber acted on the assumption, justified by the assurance given the previous year, that Government would be willing to hear the grievances and sympathetically consider the problems of property owners.

Visva-Bharati, Santiniketan : Chair of English.—The report for 1951 stated that the Chamber had informed the authorities of the Visva-Bharati University that they would contribute towards the expenses of a Chair of English to be founded at the University for a foreign incumbent and had been able to promise, through the generous offers of support from its members, to subscribe Rs. 10,000/- annually for 5 years from the foundation of the Chair. The Chamber was gratified to

receive in June 1952 a letter from H.E. the Governor of West Bengal expressing his appreciation of this gesture in the following terms :—

"I am exceedingly glad to see the report that the Bengal Chamber of Commerce has decided to finance the Visva-Bharati for the creation of a Chair for English at an approximate cost of Rs. 10,000/- per annum."

"I must congratulate yourself and other members of your Chamber for this laudable move which, I am sure, will be greatly appreciated by the people of India and will go a long way towards enhancing the popularity of your Chamber."

At the request of the University, the Chamber appointed one nominee to act on the interviewing panel which met in London during 1952 to choose a suitably qualified person for the post. As a result of the deliberations of this Panel, the University in November 1952 announced the appointment to the professorship of Mr. Roy North—a decision in which the Chamber wholeheartedly concurred.

It is anticipated that the Chair will be inaugurated early in 1953 when the first payment from the Chamber will be remitted to the Visva-Bharati authorities. The Chamber's guarantee of Rs. 10,000 a year for five years is not quite fully covered by the subscriptions promised and further support on a moderate scale will be welcomed.

LAW & LEGISLATION

(1) GENERAL

Company Law Committee Report.—Reference was made to this important subject in the 1950-1951 reports. With the publication of the Report of the Company Law Committee during March of 1952, the first stage in the long and intricate enquiry initiated by the Government of India in their 1949 proposals for amending the Indian Companies Act was brought to a close. The Company Law Report is an outstanding document, which lucidly analyses the merits and demerits of the present structure of company management in India and recommends improvements designed to prevent unscrupulous practices, while allowing freedom for the operation of honest managements without undue restriction or harassment. The drafting of legislation on the basis of the Committee's recommendations and the comments received on them is now understood to be in progress though it is still doubtful whether the Bill will be ready for introduction in the legislature during the 1953 Budget Session.

Appreciation of the valuable work done by the Committee and the general purpose of its recommendations was expressed by the Chamber in opening the commentary on the Report forwarded to Government at the end of May, 1952. As measures for closing loopholes in the law which give scope for mal-practices have been constantly supported by the Chamber throughout this enquiry, the recommendations for inspection and investigation in connection with company meetings and proceedings were especially welcome, as also the scheme proposed for the central administration of the Companies Act and the establishment of a Central Statutory Authority. To this extent the proposals were acceptable; but as will have been noted from the text of the memorandum issued to members on the 30th May, the Chamber made it clear in the following terms that it would be dangerous to exceed the restrictions suggested.

"But it is necessary for the Chamber, in extending this general welcome to the Company Law Committee's proposals, to observe, firstly, that these go to the very limit of safeguard, supervision and regulation and that anything beyond that

limit would so stultify efficiency and initiative as to make joint stock enterprise virtually unworkable; and secondly, that the structure recommended by the Committee, from the Central Authority downwards, is so composite a whole that any rejection of or meddling with its main component parts would vitiate its effectiveness. It is to be hoped therefore that the amending and consolidating measure—which the Chamber strongly favours—will not go beyond the Committee's recommendations".

In a circular to members issued on the 9th October the Chamber drew attention to a recent decision of the Bombay High Court removing a director of a company from his directorship for contravention of section 86F of the Indian Companies Act. It was held that the section imposed a personal disability on a director, precluding him from entering into any contract for the sale, purchase, or supply of goods and materials with the company and therefore the purchase of a tin of ghee from the company for his own benefit was in this case an offence in terms of the section. In view of this decision the Chamber warned members of the need for ensuring that at every Board meeting specific sanction is accorded to contracts entered into by a director which come within the purview of section 86F, and have been entered into since the date of the preceding meeting.

The effect of this technical disability was discussed at the 1952 Annual General Meeting of the Associated Chambers of Commerce of India. The following resolution was unanimously adopted as a result :—

"This Association recommends to the Government of India that Section 86F of the Indian Companies Act should be amended without delay so as to ensure that, while retaining the provisions under which specific consent is necessary before a person can enter into a contract for the sale, purchase or supply of goods and materials with a company of which he is a director, it will not also be necessary for such consent previously to be obtained in respect of small personal purchases.

"The Association further recommends a similar amendment to sub-section (5) of Section 51D so that prior consent will not be necessary in the case of small personal purchases which a managing agent or one of his partners or co-directors may wish to make."

The Ministry of Finance, to whom were sent the terms of the resolution and the debate leading up to it, said in reply that the Association's suggestion would be considered when the Indian Companies Act was being revised.

The Indian Companies (Amendment) Bill, 1952.—

Certain necessary changes in company law, which Government have thought fit to introduce before the whole of it is reframed in the new Indian Companies Bill now in preparation have been put into force meanwhile. The most important of these was the amending Act of 1951, imposing restrictions on the appointment and number of company directors, limiting changes in the constitution and agreements of managing agencies and generally safeguarding the interests of shareholders from the effect of company mismanagement. The 1951 report recorded the Chamber's general approval of this measure and the assistance given to members, as well as to Government, in working out the procedural details. Similarly, the amendments to section 91 B of the Act incorporated in the Indian Companies (Amendment) Act, 1952, were regarded as generally beneficial to well-conducted commercial and industrial concerns and were given the Chamber's full support. The object of this legislation was to remove difficulties likely to be experienced by certain foreign companies incorporating public subsidiary companies in India, under agreement with the Government of India, in cases where directors of such companies would be employees of the foreign companies.

Import Trade Control.—(1) Import Policy :—As in the past, importers were put to serious trouble and difficulty by reason of changes in Government's import licensing policy following on fluctuations in the country's foreign exchange position. At the beginning of the year the balance of trade was not unsatisfactory as compared with earlier periods and import licensing policy for the first six months was therefore

relatively liberal. During that period, however, the country's foreign earnings showed a marked diminution, owing mainly to a reduction in the volume and prices of exports, and by the middle of the year it seemed inevitable that Government would place severe restrictions on the scale of imports. When the licensing policy for the second half of the year was announced, the restrictions were indeed severe : many items which had previously been on Open General Licence for both dollar and soft currency sources were removed from the dollar O.G.L., the period of validity of licences was in many cases reduced to six months and, most serious of all, there was no announcement of licensing policy for a wide range of important commodities. In the latter respect it was understood that Government were of the opinion that the country held adequate stocks of the goods for which policy had been deferred, but nevertheless the effect was that for several months there was no licensing policy for these items and, as far as they were concerned, the import trade was at a standstill. Licensing policy for these categories of goods was not announced until October and November and, when it did come, proved to be very far from liberal. Fortunately, the unsatisfactory foreign exchange position which had made these restrictions necessary was corrected within a relatively short time and by the latter part of the year a sufficient equilibrium had been achieved to warrant some relaxation. Accordingly, substantial concessions were made in the licensing policy for the first half of 1953, which was announced on 31st December 1952, and at the time of writing the trade in general is reasonably well placed in the matter of the control over imports.

(2) *Licensing Procedure* :—At intervals during the year there were various important changes in licensing procedure, designed generally to simplify the business of applying for and utilising import licences. In the latter part of 1952 Government had introduced a scheme, applying in the first instance only to imports of miscellaneous hardware, whereby importers who had already established their quota entitlements were allotted registration numbers which merely had to be quoted in

subsequent licensing periods when the importers concerned were applying for licences. In April this scheme was extended to a further range of important commodities and, while there was an initial burden in re-establishing quotas in respect of which registration members could be allotted, the onerous documentation involved in obtaining import licences was consequently simplified and reduced in the long run.

A complaint made known by the Joint Chief Controller of Imports in Calcutta during the first half of the year was that licence applications were not submitted to his office at an even rate but tended to be crowded into the last week or two before the closing date, with the result that his office arrangements were seriously impaired and there were substantial delays in the issue of licences. This matter, which was of concern equally to importers and to the licensing authorities, was the subject of a meeting between the Joint Chief Controller and importing interests connected with the Chamber which was held in June and the explanation was given that in many cases importers deliberately delayed the submission of their licence applications because, licences being granted with a validity commencing from their date of issue, they wished for their own business convenience to obtain licences which would be dated as far ahead in the future as possible. The answer to the problem seemed to be to give all licences for any particular item common dates of validity, and accordingly during the second half of the year Government introduced the practice of naming, in respect of certain items, a specific date on which all licences for those items would expire, irrespective of when they were issued. This procedure was applied to a further wide range of goods in the policy announced for the first half of 1953.

A procedural difficulty which has affected Calcutta importers for many years has been their inability to submit extra copies of bills of entry as evidence of past imports in support of their licence applications ; the difficulty arose of course from the fact that all copies of bills of entry issued by the Calcutta Customs were required—by the Customs, the Port Commissioners and the Reserve Bank—for one purpose or another

and no spare copy was left for use in connection with licence applications. In May this difficulty was to a certain extent resolved by Government's decision that the Customs Department in Calcutta would in future issue an additional copy of all bills of entry white, as regards documentation in respect of past imports, licensing authorities would be prepared to accept as evidence Customs duty receipts plus invoices attested by appraisers and Bank drafts. Although this was a substantial and useful concession, the difficulty of producing evidence was not entirely removed as far as imports during earlier years were concerned, and later in the year importing interests connected with the Chamber made a further proposal that the licensing authorities should accept manufacturers' invoices stamped by Customs appraisers. At the time of writing this suggestion is still receiving the consideration of the Government of India.

A minor but nevertheless useful procedural concession was Government's decision, embodied in the licensing policy for the first half of 1953, that importers, in substantiating their past performances, should henceforth produce evidence of their past imports in only one instead of two years.

(3) *Import Advisory Council* :—The Import Advisory Council continued to play a very important part in the formation of licensing policy and procedure. As previously, it held two meetings during the year, the general intention being that its deliberations should form a basis for the preparation of licensing policy for the six-months immediately following. The Chamber is not directly represented on the Council but, by its membership of the Associated Chambers of Commerce of India, who do have representation, it is able to bring its point of view to bear in the Council Meetings.

During the year the Council was reconstituted on two occasions. The first reconstitution, which took place in March, was a result merely of the fact that the Council had been in existence for three years and that it was therefore desirable to give interests concerned a chance of nominating fresh personnel ; the Associated Chambers merely recommended the two previous incumbents, Mr. A. R. MacGillivray of Calcutta and Mr. T. J.

Hudson of Bombay. Later in the year, in November, the Commerce Minister decided to reconstitute the Council again with a view to improving the representation of regional interests and smaller traders. On this occasion it was decided that the President of the Associated Chambers or his nominee should be a member *ex-officio* and, since the reconstitution was announced only very shortly before the Council's second meeting, Mr. E. J. Benjamin of Calcutta acted as the President's nominee on that occasion ; Mr. A. R. MacGillivray, the previous Calcutta representative, was under this reconstitution a member directly nominated by Government.

The first meeting of the Council was held in Calcutta on the 30th April and it was obvious by that time that the deterioration in the balance of payments situation would involve import restrictions during the ensuing half year and that imports from the dollar area were likely to be particularly severely cut. Members of the Council were naturally unanimous in recommending that efforts to balance the country's external payments should be directed rather towards an encouragement of exports than a pruning of imports but, while Government agreed in principle, this recommendation did not in fact obviate the general restrictions which were imposed in July. Among the subjects which were included in the agenda of this meeting at the instance of the Chamber were the following :—

- (a) Open General Licences with specific dates of expiry were in many instances of too short validity to cover goods which were subject to extended delivery dates. Government's reply to the Chamber's complaint on this score was that extensions of validity would be granted in specific cases where importers showed that the delivery of goods which they had ordered was subject to genuine delays.
- (b) The grant of licences to actual users had been curtailed at the beginning of the year and the Chamber suggested that established importers' quotas should be correspondingly increased to cover actual

users' requirements. In view of the foregoing licensing restrictions, the Chamber's proposal had little effect.

- (c) It was suggested that licences should be valid for all types of goods which fall under the same generic head in the Import Trade Control Schedule, thus allowing the trade to import whichever specific goods were in demand. This was not accepted by Government.
- (d) Having regard to the steady rise in prices, the Chamber suggested that quotas should be based on quantity and not on value. Again, Government rejected this suggestion.

The second meeting of the Council took place in New Delhi on 3rd December and, in the light of the improvement in the balance of payments, the prospects for the import trade were by then more satisfactory. The Chamber again put forward a number of issues of general interest, the more important of which were as follows :—

- (a) Objection was taken to the six monthly licensing periods and it was suggested that policy should be announced for longer periods, preferably of not less than one year. Government rejected this proposal on the ground that it would involve budgetary difficulties and that they could not predict the course of foreign trade.
- (b) The Chamber complained about the inadequate periods of validity attaching to licences for many goods which were available on long deliveries. Government's reply was again that extensions would be granted upon application and on substantiation of the delays in delivery.
- (c) The Chamber suggested that established importers should be given opportunities to expand their business and introduce new lines and, for that purpose,

should not be treated as newcomers. Government agreed that in this connection established importers might be dealt with under the licensing scheme for sole agents.

(d) *Revision and reclassification of the Import Trade Control Schedule* :—For many years importers have been involved in difficulties owing to doubts and misunderstandings about the correct classification of items in the Import Trade Control Schedule and on frequent occasions the clearance of goods has been held up by the Customs because they challenged the importers' classification and consequently the validity of licences issued in respect of the relative goods. It was therefore welcome news when early in the year Government announced their intention of thoroughly overhauling the Import Trade Control Schedule. Towards the end of July they gave effect, to their intention by appointing Mr. P. M. Mukerji, until lately the Director of Commercial Intelligence and Statistics, as an Officer on Special Duty for the purpose of drawing up a new Schedule. Unfortunately, it was originally Government's intention that the new Schedule should be ready for introduction at the commencement of the January/July licensing period, 1953, and the result was that insufficient time was allowed for the work, the Special Officer's appointment being in the first instance for a period of only six weeks. The Chamber took an early opportunity of impressing upon Government the need for allowing more time and for consulting fully the range of commercial interests likely to be affected. In the event, the Special Officer's appointment was subsequently extended and at the time of writing he is still in fact engaged on the work.

The Special Officer commenced his task by publishing his terms of reference, describing the general headings which he intended to adopt in the new Schedule, and inviting suggestions from the public. In due course the Chamber submitted a number of proposals which had been received from those of its members and connected Associations concerned with imports and then later forwarded comments on the draft schedule which

the Special Officer issued for opinion at the end of September. Particular emphasis was laid on the need for co-ordinating the Import Trade Control Schedule with the Customs Tariff, since it was by the Tariff that the Customs Authorities were guided in permitting goods to be cleared through the ports and the difficulties which arose were mainly the result of the Customs disagreeing with the Licensing Authorities as to classification; the Chamber's suggestion in this regard was that the classification in the Customs Tariff should be shown opposite every item in the Import Trade Control Schedule.

Later, at the beginning of January 1953 (Government having decided in the meantime that the new Schedule should not be introduced until the licensing period commencing in July) the Special Officer produced a further draft Schedule, amendments having been made in his previous draft in the light of the comments and suggestions he received. He issued at the same time a draft manual which showed the co-relation between items in the Import Trade Control Schedule, the Customs Tariff and the official trade statistics and gave explanatory illustrations of the goods coming under the various items in the Import Trade Control Schedule. These documents were the subject of a meeting on 15th January between representatives of the Chamber and its connected Associations and the Officer on Special Duty. Again opportunity was taken of emphasising the need for allowing adequate time for the preparation of the new Schedule and for giving importers a further chance of seeing the draft Schedule again and, if necessary, discussing it with Mr. Mukerji. There the matter rests at the time of writing.

(5) *Classification of Ball Bearings up to 2 inch bore*:— Difficulties of classification of the kind described above were instanced in the case of imports of ball bearings, about which the Chamber found it necessary to submit a representation to the Central Board of Revenue in July. Hitherto ball bearings of up to 2" bore had been classified under Item 71 of the Customs Tariff and had been assessed to duty at the rate of 31½% *ad valorem*; on the grounds that these ball bearings could be used in motor cars, the Customs held that they

should properly fall under Item 75 (10) (v) and should consequently be subject to duty at the rate of 91½%. On complaints being received from affected members, the Chamber took the matter up with the Central Board of Revenue and represented that Item 75 (10) (v) covered only bearings "adapted" for use in motor vehicles, that in practice it was impossible to tell at the time of import to what end-use bearings would be put and that, since 75% of bearing imports were destined for use other than in motor vehicles, it was unfair that all should be assessed to duty at the higher rate. In view of the practical difficulty of deciding if bearings were "adapted" for use or would ultimately be used in motor cars, the Chamber urged that the only fair solution was to allow them all to enter at the lower rate of duty under Item 71. Government's final decision in the matter has not yet been intimated.

(6) *Imports of Transmission Belting*: At the first meeting of the Import Advisory Council the Chamber drew Government's attention to the serious shortage of transmission belting which had resulted from restrictions on imports and to the situation in which industry would find itself were imports not liberalised in the near future. No immediate action was taken and the Chamber therefore put up a fully documented case for a liberalisation of imports in June. Although it pointed out that the refusal to issue licences for cotton belting had given indigenous producers a monopoly and had resulted in higher prices and a deterioration in quality, the Chamber's memorandum was concerned mainly with hair belting and sought to show, by figures of the country's requirements and of estimated indigenous production, that available stocks in India were very far from adequate for industry's needs. As in the past however, Government continued throughout the year to maintain severe licensing restrictions and the position remained difficult.

Export Trade Control : Export Advisory Council.—

It was evident before the end of 1951 that, with diminishing overseas demand for India commodities, the situation in the export market would have to be constantly reviewed if the

trade was not to be hampered by the restrictive export policy adopted by the Government of India. The Associated Chambers of Commerce warned Government, in terms of the resolution quoted in the 1951 report, of the risks of continuing the imposition of high export duties and quota restrictions when these measures no longer had any justification, pointing out at the same time the damage done to India's reputation abroad by the repeated and progressive admission of inexperienced newcomers into the trade.

The notable feature of the 1952 exports position has been the considerable recovery made during the latter part of the year by some branches of the trade, particularly jute goods, from the depressed conditions prevailing when the situation was reviewed at the Export Advisory Council meeting on the 1st May. Government had then already appreciated that a balance of payments problem might have to be faced if foreign currency earnings were not improved and had announced the removal of restrictions on jute goods exports and certain reductions in export duty, as the Chamber had suggested for the Council's consideration. In urging an all-out drive on the part of the trade towards recuperation, the Hon'ble Minister for Commerce indicated at this meeting that it was Government's intention to assist by relaxing export trade controls where feasible. Thus, for the remainder of the year the emphasis of Government's policy was on export promotion rather than export control and on enlarging the quantum and scope of trade by relaxing the formalities attending shipments overseas.

In connection with the Associated Chambers' reference to new-comers, it was noted at the May meeting of the Council that Government had no intention of allowing established shippers, who had entered that category because of a temporary interest while there was a sellers market, to stand in the way of others capable of improving trade in a buyers' market.

Whilst the fall in the volume of tea exports has been and still is a matter of concern to the Chamber because of its close

connection with the tea industry and trade of north-east India—as also to the Central Government, whose investigations into, and decisions on the position have been well publicised—the upward trend of other exports of special interest to the Chamber has been satisfactory. By December, when the Export Advisory Council met again, the representatives of the jute and jute goods industry and trade had no complaints to make and expressed appreciation of the help given by Government. As regards vegetable oils and oilseeds, the case put up by the Chamber at the December meeting for a further reduction in export duty, the free licensing of linseed oil and removal of the ban on oilcake exports was given a sympathetic hearing. The policy in respect of oils and oilseeds quotas notified shortly afterwards makes provision for exports of groundnut, linseed and castor oil during the first half of 1953 and maintains kardi seed, niger seed and their oils on the free list. Improvement in the hides and skins export trade was also recorded at the Council meeting.

Reference is made in another paragraph to the slowing down of the rate of coal exports from Calcutta on account of rail transport difficulties and congestion in the docks. Although the overall volume of coal shipments during 1952 was greater than in the previous year, it was concluded in the debate preceding the adoption of the resolution on the coal industry at the 1952 Annual General Meeting of the Associated Chambers of Commerce, (quoted elsewhere in this report), that the quality control exercised by Government, coupled with the existing export surcharge on coal, was a serious menace to the reputation and price acceptability of Indian coal at a time of change from a sellers' to a buyers' market.

In their speeches before the Council the representatives of the Ministry of Commerce and Industry stressed the importance of better and cheaper production, good salesmanship and a higher standard of commercial practice if India's foreign trade was to be expanded. There was considerable discussion on the

handicap in a competitive market of charges on cotton manufactures and exports, which drew from the Commerce and Industry Minister a statement to the effect that Government never looked upon export duties as a source of revenue, as these were temporary financial factors and could be raised, lowered or abolished as circumstances demanded. But it was made clear that Government's first consideration would be the interests of the country and that they would not be forced into reducing export duty by speculative practice.

Representation of the Associated Chambers of Commerce of India on the Export Advisory Council.—Two weeks before the Export Advisory Council was convened at New Delhi on the 4th December the Government of India notified its intention to reconstitute both the Import and Export Councils. As in the case of the former Council, the President of the Associated Chambers of Commerce, or his nominee, was invited to serve, and provision was subsequently made for the allotment to the Indian Jute Mills Association of one of the seventeen non-official seats reserved by Government with a view to obtaining a more balanced regional representation on the Council than had hitherto been arranged. Mr. G. Euthymopulo of Messrs. Rallis India Ltd. agreed to act as the President's nominee in this instance and attended the December 1952 meeting.

Commodity Controls.—Following the debates on the Essential Supplies (Temporary Powers) (Amendment) Bill, 1952, during the Autumn Session of the House of the People, the Government of India set up a Commodity Controls Committee with the following terms of reference :—

- (a) to examine and review the working of—
- (i) the Essential Supplies (Temporary Powers) Act, 1946 ;
 - (ii) the Supply and Prices of Goods Act, 1950 ; and

(iii) the Drugs (Control) Act, 1950, and the Orders and Notifications made thereunder ;

(b) to make recommendations for the revision or repeal of any of the said Laws with a view to improving the existing system of controls ;

(c) to streamline the Control Orders and Notifications.

A questionnaire drawn up by the Commodity Controls Committee was circulated to all Chambers of Commerce and interested bodies but, rather than reply to the specific questions contained in this, the Chamber preferred to outline its general attitude towards controls and their usefulness or otherwise in a planned economy. In the Chamber's view it was considered desirable that there should eventually be a return to normal trading and distribution and its general attitude towards the subject was accordingly one of opposition. It was nevertheless appreciated that in a planned economy some measure of control was essential in the case of those commodities which were in short supply and therefore not available for economic distribution. On the existing position, the Chamber expressed the following views :—

"From the Chamber's experience, however, the controls which have so far been enforced have not been measures adopted in furtherance of a policy of planned economy but have been imposed *ad hoc* measures to meet the needs of a particular situation. Thus in the imposition of control, for instance, in cases where prices have shown an inclination to rise, the tendency has been, more often than not, to resort to the imposition of further price controls without fully going into the causes basically responsible for the rise in prices. This arbitrary fixation of price has nearly always had the effect of driving the commodity in question underground and in due course has led to the complete loss of control over supplies of the commodity. From this it would appear that instead of preventing inflation, controls merely help to suppress it for the time being. There is also no doubt that the effect of some controls has been to impede production even if this has only been the result of fixing uniform prices for all units thereby placing a premium on inefficiency and curtailing the incentive to increased production and improved quality.

"Many of the controls were introduced as war time measures and have clearly outlived their utility. Others were introduced as a result of shortages following partition and these clearly need review in the light of changed economic conditions. In addition consideration must be given to the extra work which has devolved on an already over-burdened administration as a result of the imposition of controls as well as the endless amount of additional non-productive work which has to be undertaken by the trader or manufacturer by way of completing forms and preparing returns. The Chamber accordingly considers that controls should be reduced to a minimum and their individual working should be reviewed in the light of the desirability of existing as little disturbance to normal commercial life as possible.

Each existing control should be individually examined to see whether its retention is still justified. As to what is sufficient justification for the retention of a control, the Chamber is of the opinion that controls may only be justified and resorted to so long as it is not possible for goods to be made available for distribution at an economic price. From this it follows that the availability of sufficient supplies of goods at controlled prices is an essential pre-requisite to any consideration of decontrol, in which connection it is to be borne in mind that if prices are to be stabilised below the level of controlled prices, the increases in supplies necessary will have to be of an even larger order."

Concerning the effects of decontrol, it was observed that relaxation of controls had permitted a free exchange of commodities and made available to the consumer goods which could not otherwise have been purchased readily at economic prices. Although it was admitted that the decontrol measures taken in 1947-1948 had been disastrous, it was pointed out that the unfavourable conditions prevailing at that time had changed for the better as was evident from the fact that as a result of improved production or imports or a combination of the two, the selling price of certain controlled articles was well below the level of the controlled prices authorised by Government.

The Chamber then went on to examine the existing controls over specific commodities of interest to the Chamber and connected Associations, of which the most important were

the controls exercised over the distribution and price of coal under the provisions of the Colliery Control Order, 1949. In advocating the removal of control over distribution in the interest of industrial efficiency and productivity on the one hand and the retention of price control in the interest of the stability of the coal industry on the other hand, the arguments presented by the Chamber closely followed those previously submitted to the Associated Chambers of Commerce of India which are referred to elsewhere in this report. The special cases of steel, cement, caustic soda and soda ash were also reviewed. In the case of steel, it was suggested that there should be a progressive relaxation of control over distribution as and when the supplies of various items showed signs of being adequate to meet the country's demands. It was pointed out that there had been a limited measure of decontrol in respect of certain commodities and its benefit to the country had been shown not only by the absence of any ill-effects but also by the fact that one of the decontrolled categories, namely, heavy structurals were now available in the market at less than the controlled price. The Chamber pointed out, however, that under no circumstances should controls over price be removed. In the case of cement, the Chamber considered that there would be ample supplies available when the new factory at Banares was brought into production and advocated that whilst price control should remain for the present, distribution should be freed as soon as possible. So far as caustic soda and soda ash were concerned, the large stocks now available pointed to the removal of both price and distribution control, especially in the case of caustic soda where the price was well below that authorised by the Government.

Decontrol of coal distribution.—In 1949 the Chamber reviewed the various controls which Government exercised over the coal industry and recommended that, as a preliminary measure of decontrol, the control over distribution should be relaxed and consumers should be allowed a freer choice in obtaining their coal requirements. No action was taken by Government but the subject was re-opened in June 1952 by the Associated Chambers of Commerce, who asked for the

Chamber's views on a proposal for decontrol of distribution which was made by the Punjab Chamber. The Chamber referred the matter to the Indian Mining Association who, on the ground that supply had now overtaken demand and that a free choice of fuels was desirable in the interests of industrial efficiency, recommended that the control over distribution should be removed, subject to the priority requirements of the steel works, public utilities and bunkers being met and subject too to the retention of control over prices in order to maintain the stability of the mining industry. The Chamber's industrial constituents were in favour of decontrolling distribution provided that it did not involve any shortage or high prices and the Chamber accordingly recommended that the Associated Chambers should pursue the case with Government. In due course a case for the decontrol of distribution was presented to Government by the Associated Chambers. So far, however, the representations in this regard have been unsuccessful and the control is still in force at the time of writing.

Forward Contracts (Regulation) Act.—The Forward Contracts Bill, which had lapsed after discussion in Parliament in 1951, was re-introduced in the House in August 1952 and referred to a Select Committee. The Select Committee's report recommended that the Bill should not be made applicable to non-transferable specific delivery contracts except to the extent to which these contracts were likely to be employed for purely speculative purposes, thus meeting one of the major arguments of the Chamber in its comments on the Bill in 1951, recorded in the report for that year. The Bill was duly passed in December 1952 and was published by the Chamber with Circular No. 17 of 1953.

Futures Trading in Oils and Oilseeds : Hedge contract.—Certain oil and oilseeds interests have expressed the view that the prohibitory provisions of the Oilseeds (Forward Contracts Prohibition) Order of 1943 as continued under the Essential Supplies (Temporary Powers) Act of 1946 up to April 1954, constitute an unnecessary bar to legitimate hedge contract trading, with detrimental effects on the oilseeds market. At

the instance of the Associated Chambers of Commerce of India, the Bengal Chamber replied that, since it seemed essential that manufacturers of oils should be able to purchase their raw material while it was available in large quantities and that they should be protected against market fluctuations, it was in favour of repeal or modification of the Oilseeds (Forward Contracts Prohibition) Order 1943. The Associated Chambers in its representation to the Ministry of Commerce and Industry, Government of India, pointed out that this legislation had been found unnecessarily repressive to the oil industry and trade, since it prevented legitimate hedge contract trading and provided speculators with opportunities for manipulating the market and undermining its stability. The Chambers, therefore, strongly recommended to Government that the 1943 Order, as covered by the Essential Supplies (Temporary Provisions) Act, be rescinded altogether, or so modified, as to allow legitimate hedge trading pending the enactment of the Forward Contracts (Regulation) Bill, 1952. Government replied however that it was not desirable at present to withdraw or amend the ban on forward trading in edible oilseeds imposed under the 1943 Order.

When the subject was taken up for discussion at the meeting of the Indian Central Oilseeds Committee in October, it was suggested that since the Forward Contracts (Regulation) Bill had already passed the Select Committee stage, it would be enacted during the winter session of Parliament and that forward trading would probably be introduced very soon thereafter.

Infringement of Trade Marks and counterfeits : Spurious drugs and chemicals.—The formation of an Association of Trade Mark Owners, mentioned under this heading in the 1951 report, is still engaging the Chamber's attention. Before any steps could be taken towards the elimination of trade mark infringements and the marketing of counterfeit goods through an all-India Association, as was suggested by the Government of India in the papers circulated to members on the 1st September 1951, it was necessary that adequate support be given to this proposal by bodies of trade mark owners in the main business centres. Although a comparatively small number of member concerns expressed definite interest in the matter last year, the Chamber Committee agreed

that others, who were uncertain at the time, might be willing to give the proposal their active support if it were made in a more concrete form. With this idea in view it was arranged with the Bombay Chamber of Commerce that copies of the draft constitution of the Trade Mark Owners Association being formed in Bombay, where the proposal had greater support, should be made available to the Bengal Chamber. By October these arrangements had progressed to the stage where a Committee had been set up by the Bombay commercial interests who initiated this move under the auspices of the Bombay Chamber for the purposes of completing all the preliminary formalities. The Bengal Chamber nominated Mr. K. R. Fettes of Messrs. Gillanders Arbutnot & Co., Ltd. to serve on this Committee as one of the five co-opted members representing the Associated Chambers of Commerce, the Federation of Indian Chambers of Commerce and Industry, the Bengal, Punjab and Madras Chambers to sit with the original members in considering the draft constitution of the Association. This envisaged an All-India Association incorporated in Bombay, and directed by a Council appointed by the members, provision being made for the formation of zonal committees in area of India where the members are substantially represented. The question of appointing a zonal committee in Calcutta will be for consideration when the new Association is a registered body. At present the Chamber awaits copies of application forms and of the approved Memorandum and Articles of Association on which a further reference to members may be based.

As regards the manufacture and sale of spurious drugs, the resolution passed at the 1951 Annual General meeting of the Associated Chambers of Commerce of India, in the terms recorded in the Chamber's 1951 report, drew from the Central Government a statement to the effect that consideration was being given to the question of making certain amendments in the Drugs Act, 1940, with a view to empowering the Drugs Control authorities in the country to exercise a stricter check over these practices. Several cases of seizures by the Police of adulterated or spurious drugs in Calcutta were reported in the

Press ; but no changes in the law controlling drug manufactures and sales have yet been made. Government however, decided that unlawful trading practices such as infringements of trade marks, counterfeiting, falsely marking receptacles containing goods, and tampering with a property mark with intent to cause injury, which are covered by the Indian Penal Code, cannot all be made cognisable offences, but that as the sale of spurious goods under false trade marks or in original containers is punishable as "cheating" and is a cognisable offence, action may and should, wherever possible, be taken against sellers or abettors of sales of spurious goods under that head. It was necessary therefore for aggrieved persons to lay a complaint to the Police and assist them.

The Indian Standards Institution (Certification of Marks) Act, 1952. This was one of the Bills passed during the 1952 Budget session of Parliament. On the whole the Act is an improvement on the Certification of Marks Bill as published in 1951 in that prohibition of the use of the word "standard" in trade names was removed and so also were the powers of the Indian Standards Institution inspectors of search and seizure. Thus most of the Chamber's comments on the 1949 and 1951 Bills, to which reference was made in the 1951 report, were satisfactorily met although the effects of the restrictions on trade names or trade marks resembling the Indian Standards Institution mark, except by permission of the Institution, have still to be observed. The Chamber meanwhile accepted the Act without further comment.

Marking of Heavy Packages Rules, 1951.—A reply was received on the 9th June to the reference made by the Chamber to the Government of India, Ministry of Transport, during November 1951 objecting to the enforcement of the Marking of Heavy Packages Rules two days after they were published, and asking for clarification of the rule that the gross weight of packages should be marked in English and the regional language. Nothing was said in Government's reply to explain the publication of rules on the 29th November that were to come in operation on the 1st December, except that it was presumed

that as they had been in force for some time, no difficulties had been experienced in complying with them. The Chamber sought confirmation of this supposition from member firms which had anticipated trouble from these rules at the time and circulated the information given by Government that, in a State where more than one regional language is in vogue, any of such languages may be used for the purpose of giving effect to Rule 2 (i) of the Marketing of Heavy Packages Rules, which requires the marking of packages of a metric ton or more in weight in English and the regional language.

In the absence of any further complaints, it must be concluded that the new regulations have not proved burdensome.

Bengal Shops and Establishments Act, 1941.—At the end of February the Chamber took up with the West Bengal Government the question of the application of the Bengal Shops and Establishment Act to commercial establishments whose service conditions were on the whole equivalent to or better than those laid down by the Act. After the Act was amended in 1950, employees of shops and commercial establishments were entitled each year to 14 days' privilege leave on full pay, 10 days' casual leave on full pay and 14 days' sick leave on half-pay. A case was reported to the Chamber of a company which had been refused exemption from the terms of the Act because its leave rules, although generous, did not allow the same amount of sick leave and because clause 20 (1) of the Act was said to preclude any withdrawal of, or reduction in existing privileges. If in this instance, extended sick leave were added to the total of leave already allowed, plus public holidays, holidays on Sundays and half-day holidays on Saturdays, the employees would work during little more than half the year.

The Chamber based its case for reconsideration of the general position on its interpretation of section 20 (1). This states :—

"Nothing in the Act shall affect any right or privilege to which any person employed in any shop, commercial establishment or establishment for public entertainment or amusement is entitled at the date of the commencement or amendment of either law for the time being in force or under any custom or usage which is in force on that date, if such right or privilege is more favourable to him than any right or privilege conferred on him by this Act."

This, in the Chamber's view, excluded the privileges to which the clause applied from the scope of the Act altogether, since the purpose of the Act was to lay down the minimum benefits to which employees were entitled, not to interfere with equal or more generous arrangements because they were not strictly in line with the law. The Chamber asked Government to examine the matter in this light and to keep in mind that the actual number of days allowed as privilege, casual or sick leave was immaterial if terms of employment were reasonable and employees had sufficient rest.

It was afterwards reported to the Chamber that the Inspector of Shops and Commercial Establishments, Allahabad and the Commissioner of Labour, Madras had both upheld this principle, the former stating that the employees could choose the old leave privileges or those conferred under the Act ; but they could not choose the best of the privileges given in each category of leave.

Although no statement was made by the West Bengal Government in reply to the Chamber's argument, no other instance of difficulties arising from the service terms fixed under the Act has come to notice. Leave and other conditions now-a-days are in many cases subject to Tribunal Awards issued under the Industrial Disputes Act and in the decade since the Shops and Establishments Act was put into force, there has been a general tendency in commercial offices to increase leave periods and reduce working hours.

LAW & LEGISLATION

(2) TAXATION.

The Estate Duty Bill, 1952.—This measure, which has had rather a long and chequered history, was re-introduced in the House of the People in August. It had lapsed on two previous occasions—after introduction in 1946 and again in 1948,—and reference is made to it in the reports for these years.

It has now been referred to a Select Committee with instructions to report during the first week of the 1953 Budget session, and it seems clear that Government intend to secure its passage in that session, partly because the Budget itself is likely to take account of the revenue hoped for from the Bill.

The measure is largely modelled on British Estate Duty legislation and case law up to the year 1948, and the Chamber decided to take the advice of experts in that field before making detailed comments. The draft Bill has now been considered in the light of such expert advice and the Chamber has forwarded its comments to Government.

The Chamber, while not opposing the Bill in principle, has pointed out that its introduction, at the present critical stage of commercial and industrial development and in the context of the Five Year Plan, is untimely, and may have a serious effect on the flow of capital, both India and foreign, which, as is universally admitted, it is essential to attract in substantial quantities.

A related matter of extreme importance is the risk of double taxation and the Chamber has impressed on Government the urgent need for the conclusion of double taxation avoidance agreements with other countries, especially the United Kingdom, and the strengthening in the meantime of provision in the Bill for double taxation relief.

Another aspect with regard to which the Chamber has expressed concern is the extent to which matters laid down by

Act of Parliament in Britain and other countries, are left to rule-making in the Bill : Government's attention has been drawn to the unfortunate effects which the uncertainty necessarily involved in this method of legislation may well have on industry and trade. In particular, the Chamber has submitted that certain provisions parallel to British legislation aimed at the prevention of Estate Duty evasion through controlled companies, are so ill-defined that they might conceivably affect public companies which could by no means serve as vehicles of duty evasion.

The importance of safeguarding the independence of Estate Duty valuers has also been impressed on the Government, and many other and various recommendations in detail have been made.

The Chamber now awaits Government's reaction to its submissions, and the further progress and development of the Bill.

Indian Income Tax Amendment Bill, 1952.—The Bill to amend the Indian Income Tax Act introduced in the House of the People on the 26th May 1952 was on the whole a great improvement on the 1951 Bill and was considered generally favourable to assessee except for the tax clearance procedure prescribed in clause 23 and the retrospective effects of clause 34. Subject to modification of these provisions and several other adjustments, the Chamber welcomed the Bill.

A separate paragraph has been devoted to clause 23 of the Bill. As regards the second general objection to the Bill, the retrospective application of financial clauses has always been antagonistic to the Chamber's idea of fair dealing especially when an assessee has not the right of knowing how his tax obligations stand under the law at a given time, and Court interpretations of that tax position should not be subjected to change, by changes in the law that may place on the assessee commitments for which he has made no provision.

After further study the Chamber again addressed Government making recommendations *inter alia* on the proposed amendments to section 49D of the Indian Income Tax Act. It

was urged that, under the existing U.K. taxation arrangements a company deriving income in India and the U.K. and being assessed in India and the U.K. on the whole of its income, is granted relief for income arising in India. The present amendment makes it possible for relief to be granted in India for income arising in the U.K. The Chamber asked that the Bill should be modified so that the rate of tax in the U.K. in respect of income arising there should not, in its computation for Indian purposes, be reduced by the relief obtained in the U.K. in respect of income arising in India.

The Chamber subsequently had occasion to point out that the proposed tax free limit of 90 days was barely sufficient for business men in transit in India who might normally be expected to be exempted from Indian income tax on the ground that the country was so large that a visit to the major provincial centres could not easily be completed within a three-month period. While strongly recommending the retention of the existing exemption period of 180 days, the Chamber has asked that under the Bill and the Rules, provision may be made for exemption certificates being liberally granted to those paying short-term visits to the various centres in India.

When the Select Committee report was presented in the House of the People and issued to the public, it was seen that some concessions had been made to the Chamber's view point. The Bill is still before the legislature.

Indian Income Tax (Amendment) Bill 1952: Income Tax Clearance and Exemption Certificates.—Among the points which caused the Chamber greatest apprehension in the Income Tax Amendment Bill, 1952 was the amending section 46A which governs the issue of tax clearance and exemption certificates. The proposed section provides *inter alia* that any person not being domiciled in India who wishes to leave India without the intention of returning, must possess a certificate stating that he has no tax liabilities under the Indian Income Tax Act.

The Chamber noted that the Amendment Bill provided that the duty of determining whether their passengers had in their possession proper records, devolved upon the owner or charterer of the ship or aircraft in precisely the same terms as the relative section in the Amendment Bill of 1951. The views which the Chamber had earlier expressed in its memorandum to Government in 1949 on clause 12 of the Taxation Laws Amendment Bill accordingly applied equally to the present Bill. It therefore attempted once again to impress upon Government the impossibility of carrying companies determining the domicile of any particular traveller, which is to be the condition for possession of the necessary certificates. These points were further discussed after the Select Committee's report had been published.

Another aspect of the provisions which the Chamber had occasion to stress was the hardship likely to be caused by the delay in issuing clearance and exemption certificates to various categories of travellers and business men at the time of their leaving India. As the result of information obtained from a cross-section of the Chamber membership, the Chamber drew up a memorandum of the types of difficulties which might be encountered and the types of persons most likely to be affected by the proposed legislation. It was felt that in many cases it might be sufficient if undertakings were given by companies that the tax obligations on emoluments to staff would be honoured by the company. Exemption certificates could, it was felt, be freely granted in such instances. The memorandum also pointed out the danger of long hold-ups in the case of technical advisers and executives deriving out-of-pocket expenses during short period visits to India, of persons domiciled in India prior to retirement, and of persons whose assessments were some years behind-hand.

Assurances have been received from the Central Board of Revenue that all these points will be considered when the Rules are being framed.

Indian Income Tax Act.—Taxation of non-resident shareholders and pensioners.—On 7th March the Chamber

informed members of the procedure to be adopted for the deduction of tax at source in the case of non-resident shareholders and pensioners who exercise the option, allowed under section 17(1) of the Income Tax Act, of being assessed on the basis of their total world income. The Chamber report for 1951 explained how, since the passing of the Indian Finance Act of 1951, the payments to these parties had become subject to Indian income tax and supertax at the maximum rates with effect from the assessment year 1951-52, unless non-residents exercised this option in which case it was necessary for them to forward to the Income Tax Officer of the district in which they were assessable, or to the Non-Residents Refund Circle, Bombay, a certificate of their total world income, based on their last completed assessment and attested by the Income-tax authorities of their country of residence.

Difficulties arose from the lack of clarity with which the responsibilities of the assessee and the paying company were defined. One member had suggested that it was impracticable for non-residents to file a return of total world income for the previous year (ending 31st March) by the 31st May of the following year and even more difficult for them to submit a declaration of income of the current year. The Chamber approached the Central Board of Revenue on this matter asking for clarification of paragraph 6 of the Central Board of Revenue Circular of 31st January governing the action to be taken by a non-resident desirous of exercising the option of being assessed in India on the basis of his world income. In a corrigendum issued by the Central Board of Revenue on 19th May, it was confirmed that in paragraph 6 the word "will" should read "may". The effect of this clarification was that a non-resident who neglected to file before the Income Tax Officer concerned an annual return for his total world income for the previous year, together with a copy of his latest assessment in his country of residence, would not automatically have his certificate of exemption under section 18 (3) cancelled. This confirmed the Chamber's view that the clause was permissive and not mandatory.

In clause 12 of the Income Tax (Amendment) Bill 1952, referred to Select Committee in May 1952, section 18 of the original Act has been entirely reframed. As at present drafted, it states that where a non-resident obtains an income tax or super tax exemption certificate from the Income Tax Officer, tax shall be deducted at the rates specified until cancellation of the said certificate; and the Income Tax Officers shall be bound to grant such a certificate in the case of every proper application by an assessee. While the period of validity of these certificates is not specifically defined, the form of the new Bill seems to confirm that the intention of the Central Board of Revenue is to give this clause only permissive effect.

One feature of the present procedure for assessing non-residents which has been brought most frequently to the notice of the Chamber, has been the delay involved in granting and despatching the certificates prescribed under the proviso to section 18 (3) for deduction of tax at the appropriate rate. In September the Chamber represented to the Central Board of Revenue that these certificates, which at present are normally despatched to non-residents by seamount, should preferably be sent by Income Tax Officers by air mail. Since these certificates had at present to be duplicated and circulated by assesses to all companies from which taxable income was received, the present delays were causing hardship and uncertainty. By instructing Income Tax Officers to forward these certificates by air mail, the Central Board of Revenue could overcome these difficulties in a simple and effective way.

Income Tax Act : Assessment of pensions paid in the U.K. to persons resident in India.—The Chamber was approached in December about the tax position of employees in receipt of Indian pensions in the U.K. and not brought into the taxable territories. On the assumption that the first proviso to section 4 (1) of the Income Tax Act was applicable the total taxable income had, in the case of the employee concerned, been reduced by the party at the time of assessment by the maximum statutory allowance of Rs. 4,500/-. But this reduction was disallowed both by the Income Tax Officer and by

the Commissioner of Income Tax on appeal. The Chamber was therefore asked whether it would be prepared to sponsor a test case on behalf of persons resident or ordinarily resident in India affected in this way.

The Chamber's Income Tax Sub-Committee considered that it was unlikely that the Central Board of Revenue would look favourably upon any appeal of this nature on behalf of persons resident in India ; but they suggested that, if the circumstances were shown to be sufficiently widespread, an appeal might be filed in the courts on a suitable test case. It was thought desirable to put affected individuals in touch with one another so that they themselves might jointly sponsor an appeal if the facts warranted it.

Taxation of non-residents : Dis-investment.—As will be seen from another paragraph in this report, the Chamber has considered in detail during 1952 the implications of the Indian Finance Act, 1951, by which dividends or pensions received from India by non-residents became subject to taxation at source at the highest rate. It has been consistently claimed that the effect of this legislation would be to divert from India much of the capital which non-residents have invested in Indian industry. Enquiries however suggested that any figures indicating the amount of dis-investment were at this stage unrealistic insofar as non-residents were not yet fully informed of the implications of the new provisions and had not felt their full impact and, secondly, the world financial position had been too unstable since sterling devaluation for any clear trend to be visible in the share market.

The anxieties of the Bengal Chamber about dis-investment caused by this measure and by the new Estate Duty Bill were voiced at the Associated Chambers' Annual General meeting in December. The Government spokesman on that occasion gave the assurance that "there has been no change in the policy of Government regarding foreign capital since the statement made by the Prime Minister in 1949. We still feel able to maintain the same position." He felt confident that foreign investors

believed that the Indian Government would treat fairly all who sought to invest in India and that there was no lack of incentive to invest in the country both from the point of view of security and of return.

Depreciation allowances in industrial concerns.—The question of depreciation allowances, which has been much discussed during the past years, has again engaged the attention of Indian industry in 1952 and has been closely studied in the Chamber. The basis of industrial complaint is that as a result of the mobilization of Indian industry in the second world war, machinery was subjected to very special strains and that adequate provision for large scale renewal of plant could not be made. In the post war period, market conditions have been such that demand has much exceeded supply and prices for all types of machinery have progressively risen. Indeed, according to a survey recently carried out, there has been an inflationary increase in replacement costs of 200-300% in the past five years. As a result of the wide spread anxiety of Indian industry in this matter, some mention was made of the subject by the President of the Chamber in his capacity as President of the Associated Chambers at the Annual General meeting of that body. While admitting that the estimated costs of rehabilitation had been so large as to make Government feel that any overall assistance would be an excessive commitment, he argued that with the inadequacy of depreciation allowances, with high taxation and the need for greater working capital than formerly, Indian industry itself had not the money to carry out schemes of normal replacement and urged as a possible solution that loans should be granted to industry on easy repayment terms.

Replying on behalf of Government, the Hon'ble Minister of Commerce and Industry reminded the meeting that countries other than India had found it difficult to reach a satisfactory solution of this highly technical problem. He pointed out however, that there were aspects in which the existing Indian allowances were more liberal than those granted in foreign countries and recommended by the Tucker Committee in the

United Kingdom. He added that this highly technical issue might be among the points discussed by the Taxation Enquiry Committee.

Double taxation avoidance: India/U.K.—During the course of 1952, the negotiations for a Double Taxation Agreement between the Indian and U.K. Governments have not made much progress and the anticipation that it would be concluded in the near future, expressed in the report for 1951, has proved to be premature.

As in former years, the Central Board of Revenue has instructed Commissioners of Income Tax to hold recovery of the tax in abeyance on income accruing outside India for assessment years 1949-50, 1950-51, 1951-52. The current extension operates until 31st January, 1953.

By clause 25 of the new Income Tax Amendment Bill, 1952, section 49D of the Indian Income Tax Act, 1922 is amended so that unilateral relief on doubly taxed income will be increased from one-half to the abatement of tax at the full Indian rate, or the full foreign rate of tax, whichever is the lower. By this amending clause, the Central Government is empowered to declare by notification that these provisions apply to income arising in the U.K. for the three assessment years above stated. No solution to the present interim arrangements can be expected until either the double income tax relief arrangements have been agreed between India and the U.K. or until the Central Government uses the permissive authority granted under the Bill to issue a notification under section 49D (2).

Indo-Pakistan Double Taxation Avoidance Agreement.—As has been recorded in the reports for the past few years, the Chamber has been studying the situation whereby in the fiscal year 1947-48 and 1948-49, a large number of companies incorporated in India, U.K., and elsewhere, became assessable as resident in both India and Pakistan under the definition of "residence" in the Indian and Pakistan Income Tax Acts. As a result the companies being liable for business profits

tax both in India and Pakistan on the whole of profits, had to pay tax in Pakistan at 16½%, though in India the rate was reduced from 16½% to 10% from 1st April 1947. In consequence the B.P.T. rate in Pakistan was higher than that in India but as abatement was limited to the lower of the two rates, Pakistan retained the difference in rate on the Indian income.

The point was among those taken up in discussion in 1950 between the Chamber's representatives and Mr. Govindan Nair, Member of the Central Board of Revenue. The Chamber in that and later representations to Government has claimed that the only real solution from the point of view of the assessee in India would be for the two countries to tax only that portion of the total income with which they were directly concerned by suitable revision of the definition of "residence" for the purpose of the Indo-Pakistan Double Taxation Avoidance Agreement. As a short term expedient, however, hardship on companies would be to some extent ameliorated if the abatement were calculated by reference to total tax, *i.e.* B.P.T. and Income Tax taken together, and not by reference to each tax separately.

As a result of renewed requests for clarification of the problem, the local Commissioner of Income Tax conveying the decision of Central Board of Revenue stated in October that the expression "the lower amounts of tax payable" in Articles IV & V of the Indo-Pakistan Double Tax Avoidance Agreement was deemed to refer to each of the taxes separately when read in the light of Article I. Pakistan Income Tax and B.P.T. will therefore according to this ruling continue to be considered separately for the purpose of abatement in India despite the Chamber's contention that the comparable unit in both countries was the total tax and not income tax and B.P.T. separately.

Double Income Tax Relief : India/Burma.—As recorded in the report for 1950, the Chamber has regularly brought to the notice of the Central Board of Revenue the need for an India-Burma Agreement for double income tax relief. During the course of discussions with the senior Member of the Central Board of Revenue during July 1952, the Chamber was

informed that the two Governments were still in negotiation on the issue of a double tax agreement without having reached a settlement.

In the Burma Gazette of 16th August, 1952 the Burmese Government issued the India and Burma (Income-Tax Relief) Order (Repeal) Act 1952 repealing the India and Burma (Income Tax Relief) Order of 1936 with retrospective effect from 13th September 1948, on the ground that facilities for avoidance of double taxation were no longer found necessary after the declaration of Burmese independence.

It is regretted that negotiations between India and Burma for a bilateral agreement on double taxation on incomes have not made much progress and are not expected in the near future to come to fruition.

Income Tax Verification Certificates.—It will be recalled that in recent years the Chamber has on several occasions taken up various unsatisfactory aspects of the procedure by which Government requires firms fulfilling Government contracts to submit tax verification certificates. While specific modifications have in the past been made at the instance of the Chamber, there has been a general desire that a less complicated and burdensome procedure should be adopted for the production of such certificates. During 1952 Government agreed that a list of firms exempted from the production of certificates would be compiled by the Central Finance Ministry in consultation with the various Ministries concerned with commercial contracts and issued to local Commissioners of Income Tax for necessary action. Some apprehension has, however, been caused by the delay in issuing these lists particularly in the Calcutta area ; but firms on the Calcutta list were informed of their exemption late in 1952.

Indian Income Tax Act : Section 42 : Assessments of Agents and Non-Resident Principals.—The Chamber was informed in November 1950 by the Commissioner of Income Tax, West Bengal that in assessing resident commission agents purchasing goods on behalf of non-resident principals,

assessment was generally made on the non-resident principal if the agent was drawing less than 3% net profit on all purchases made.

This position came up for review on several occasions during 1952. On the first occasion, it was claimed that the literal application of section 42 to purchases of tea at the Calcutta auction on an agency basis would tend to discourage non-resident buyers from purchasing on the Indian market and thus run counter to the Government's avowed policy of selling the bulk of the north Indian tea crop in Calcutta. Later, the Chamber received information that an Indian company had been called upon to pay tax for a non-resident principal whose goods they were selling on an indent basis. Since the foreign firm operating on this basis came within the meaning of "business connection" under the Act, it became liable to tax. In the event of its refusing to accept an assessment by Indian taxation authorities, the latter, it was contended, were authorised to levy the tax instead on the indent agent. It was felt that this would place a very real limitation on certain forms of trade.

The Chamber knew of instances in which similar action had recently been taken under sections 42 and 43 of the Income Tax Act but could not take up cases unless assessments on the basis described had been taken on appeal by the agency concerned. Under the provisions to section 42(1) the rights of an agent governing recovery of tax from his principal are sufficiently safeguarded for most agencies.

Pakistan Taxation of Indian Managing Agencies.—In the Report for 1951, mention was made of the Two Man Committee and of Pakistan taxation under the heading of "Companies operating in India and Pakistan." During the current year, meetings of the Two Man Committee to deal with financial difficulties between India and Pakistan have unfortunately been few and badly delayed.

The problem most closely concerning Chamber interests, which is known to have been placed on the agenda of the Two Man Committee, is the division between the two countries

of managing-agency commission of Indian companies operating in Pakistan. The Chamber has refused to commit itself to any definite basis for allocating between the two countries the commission earned ; but it has suggested as a workable solution that where a substantial part of the work is done in India and visits are only occasionally paid to Pakistan, no portion of the commission should be assessed to tax in Pakistan. There seemed in the Chamber's view to be little legal justification for Pakistani authorities taxing any portion of the earnings of an Indian managing agent managing an Indian company under an Indian contract—particularly where the managing agent has no office, agent or employee in Pakistan. The Chamber further pointed out the weakness of any formula for allocation between the two countries. Any attempt to decide on the quantum of services rendered by the Indian managing agent in discharge of his duties would offer scope for wide disagreement between the I.T.Os in the two countries on the definition of "services rendered" each wishing to be governed by the most favourable interpretation.

In the meantime, however, no definite attempt can be made to resolve the deadlock until the settlement of a case before the Karachi High Court and until the full implications of the decision of the Bombay High Court in the Salt and General Agencies case are known. Several cases of companies which have challenged the view of the Pakistan Income Tax authorities on the question of "residence" in Pakistan have been brought to the Chamber's notice. The Chamber hopes that the Appellate Commissioners will keep these cases pending until the judgment of the Karachi High Court is issued.

In general, the taxation of managing agents has revealed a distinct lack of resilience in the operation of the Double Income Tax Avoidance Agreement between India and Pakistan. It is hoped that when the Two Man Committee holds another session, the problem of taxation by Pakistan authorities of agency commission earned by managing agency houses in India will be fully discussed and the principle finally settled. Otherwise there seems no solution except a plethora of law suits and appeals

which will be expensive to companies concerned and burdensome on courts and Government officials alike.

Income Tax : Demands for information.—As was recorded in the report for 1951, the Chamber at the instance of the Inspecting Assistant Commissioner of Income Tax made the recommendation that firms should attempt to comply with the requirements of the Inspecting Officers for information regarding tenders, on the specific understanding that aggregate contract payments under ten thousand rupees per month need not be presented. Since this recommendation was issued to all members, no information has been received of demands by the West Bengal taxation authorities for particulars of contracts under the agreed figure.

The Chamber has, however, been informed by the Chambers elsewhere in India that attempts are being made to put the same system into operation in other areas of India. In these districts, instances have occurred where firms have been asked to supply details of all payments over Rs. 250 and protests have accordingly been made to the tax authorities. The existence of such a low limit imposes heavy demands on those asked to supply the information and is clearly no improvement on the earlier burdensome checks which the Bengal Chamber recommendation was designed to avoid. The Chamber has recommended that, in view of the inconvenience and trouble involved in giving details of payments less than ten thousand rupees per month, Chambers whose members are faced with such demands should approach the local Commissioner of Income Tax for redress. The reactions of the Income Tax authorities have not yet been made known.

Sterling devaluation and Pakistan tax assessments.—In many cases affecting both Indian and U.K. companies during 1952, brought to the notice of the Chamber, the Pakistan taxation authorities have announced their intention to include within tax assessments such book-profit as accrued to subsidiaries of foreign companies in Pakistan, when that country decided not to devalue her currency in 1949. In one case the

Pakistan Inspector of Taxes had expressed his intention of assessing a company on the exchange profit which had, he alleged, arisen on its debit balance with head office as a result of sterling devaluation in October 1949. In a further example a company within the Chamber membership discovered that, in the assessments of six sterling tea companies for the devaluation year, the I.T.O. had assessed the write-up of current assets over current liabilities in the sterling books at the rate of 2/2d—the post-devaluation rate of exchange.

The Chamber in its consideration of these cases was generally agreed that no exchange profit or exchange loss could accrue to a branch in such circumstances since a branch was accountable to its head office only in its own currency, irrespective of its being a creditor in head office books—an interpretation supported by the case of *Ram Lal Bachiram vs. C.I.T. (I.T.R. 1946, Volume XIV)*. Even conceding that an exchange profit arose within Pakistan, it was doubtful whether such profit or gain could be deemed to arise either directly or indirectly from the business of the company and the I.T.O. could be challenged on the ground that under section 4 (vii) of the Income Tax Act any receipts which are of a casual and non-recurring nature are specifically excluded from assessments. Clearly a mere writing-up of assets and writing-down of liabilities could not—it was thought—bring into existence a taxable exchange profit which could properly be regarded as income.

Since assessments for the year 1949 have not yet been completed, the full effect of the Pakistan I.T.O.'s attempt to inflate the assessment value cannot yet be fully measured. A survey of member firms with Pakistani interests has however indicated that most foreign companies have already been assessed to tax on profits alleged to arise from the alteration of the value of the Pakistani rupee. While some firms have for their own reasons accepted the assessment inclusive of the exchange difference, some have, even in the assessment stage, refused to take cognisance of the existence of such "book or profit". Most companies, however, have lodged appeals against the tax authorities'

right to levy tax in this manner, opposed as it is to several well-known taxation cases, including *Davies-v-Shell Company of China Ltd.* (7th May 1951).

So far none of these appeals has, to the knowledge of the Chamber, been heard but the subject continues to engage the attention of the Chamber's income-tax advisers. Since such cases were most satisfactorily handled in Pakistan, the Chamber felt that they should if necessary be referred to the Pakistan Chambers for consideration and action.

Provident Fund : Contingent contribution under section 58D(b) of the Indian Income Tax Act.—As recorded in the 1951 report, the Commissioner of Income Tax, West Bengal, addressed Chambers of Commerce and trustees of provident funds early in 1951 asking that provident fund rules should be amended so as to define with as much clarity and definiteness as possible the occasion and amount of any contributions of a contingent or periodical nature which might be credited to an individual member. The Bengal Chamber which at the request of the tax authorities brought these instructions to the notice of members, was convinced that this instruction was *ultra vires* of the local Commissioner and represented the matter both to him and to the Central Board of Revenue.

Late in 1952 a reply was received from the Commissioner of Income Tax West Bengal stating with the authority of the Central Board of Revenue that he was unable to countenance the view expressed by the Chamber and required provident fund trustees to specify in their rules the definite principles on which these bonuses were payable into the accounts of individual provident fund members. The failure of the Chamber's representation was brought to the notice of Chamber members and also other Chambers in India. It has however been found on enquiry that such special contributions as periodical bonuses and other contingent contributions under section 58D (b) are extremely rare and that there are few occasions on which provident fund trustees have resort to this section. In view of this fact it was agreed that the interpretation placed on the

section would have to be accepted and trustees should be urged where necessary to state with sufficient definiteness both the *occasion* and *basis* of such contingent payments.

Terminal Taxes.—Late in the year, the Chamber considered the question of terminal taxes which had been discussed at the conference of State Finance Ministers in New Delhi during October. It was gleaned from Press reports and from discussions in Parliament, that Government were intending to introduce central legislation on this subject. The Chamber encouraged the Associated Chambers to make a representation to the Ministry of Finance claiming that any legislation framed for the purposes of the proposed levy should be circulated in advance to all sections of trade and industry likely to be affected. It is understood that the Associated Chambers approached Government on these lines but has not so far received a favourable reply.

Refund of Excess Profits Tax Deposits.—Since the period of postponement of E.P.T. Deposits refund ended on the 8th October, 1952 and refunds fell due, either when the statutory limit expired or the 1st April, 1952, payments have been made by Government on claims submitted to the E.P.T. Department. Whilst in some cases refunds have been reasonably prompt, in others there have been delays which the Chamber decided to bring to the notice of the Commissioner of Income-Tax West Bengal. In doing so, the Chamber took up the case for expeditious payment on the grounds that the 2% interest payable on E.P.T. Deposits was not paid after the due date, even though refund was held up for several months, meaning loss of interest in all cases of delay and, in some, the double loss of interest paid on bank overdrafts necessitated by overdue refunds, plus the interest not paid on the deposit amount whilst payment was held up.

So that no further cause for complaint should arise, the Commissioner was asked to investigate and to intervene in this matter. The Commissioner replied that the necessary steps were being taken to expedite the refunds as far as possible.

Taxation Enquiry Commission.—Government announced in August that it was intending to set up a tax enquiry commission to study the taxation structure in the country at various levels with a view to recommending considerable changes, supplementary to the recommendations of the existing Finance Commission. The intention of the Finance Minister in setting up this commission to make an intensive review of the existing income tax machinery, was welcomed by the Associated Chambers, in view of the comparative failure of the meeting of State Finance Ministers in October, 1952. It is understood that the Commission will *inter alia* examine the more controversial clauses of the Income Tax Amendment Bill of 1951 which were not incorporated in the measure introduced under that title in 1952.

On taxation matters generally, the Bengal Chamber recommended to the attention of Government during the course of the year certain points which required urgent investigation, particularly the independence of Appellate Assistant Commissioners and the separation of their activities from the executive. Another point, which had been raised in connection with representation on E.P.T. refund, was the difficulty experienced by companies through delay in completing their final assessments at times of trade recession. These points were incorporated in resolutions put up to Government by the Associated Chambers at the instance of the Bengal Chamber.

Sales Tax—(a) General :—The year saw no material improvement in the general sales tax position. Developments in the various States served to emphasise the fact that the State Governments were determined to proceed with the assessment of sales tax in accordance with their own ideas of the States' rights under the sales tax Article of the Constitution and a number of cases have been instituted in the Courts for the purposes of obtaining rulings on a variety of questions in dispute between commercial interests and the State Governments. As, however, some of the more important issues have been taken as far as the Supreme Court, the year closed on a more hopeful note since many of the outstanding controversial points will doubtless be clarified by this Court during 1953.

In view of the increasing number of demands by the various States sales tax authorities, especially those of Bihar and the U.P., that non-resident firms in West Bengal who had despatched goods to other States should register as dealers in those States and supply particulars of all such sales made since the 26th of January, 1950, a thorough examination of the sales tax position and in particular of those problems affecting members of the Chamber, was carried out by the Chamber Committee in conjunction with the Sales Tax Sub-Committee which had become one of the Chamber's standing Sub-Committees at the beginning of the year. The Sub-Committee, whilst appreciating that pressure of events would in certain cases necessitate the institution of test cases in the High Courts, considered that, generally speaking, the procedure was a far too lengthy and cumbersome means of dealing with a situation having such widespread effects and accordingly recommended that the Chamber should instead adopt the procedure of petitioning the President of the Union to exercise his powers under Article 143 (1) of the Constitution to consult the Supreme Court and obtain their opinion on specified sales tax propositions arising out of the interpretation of Article 286, the sales tax Article, of the Constitution. Although it was realised that the President might not take any action on the petition and that even if he did, the process of moving the Supreme Court would be a lengthy one since all States Governments would have to be given an opportunity of stating their views, the Chamber Committee nevertheless accepted the recommendation since it was considered that the petition would at least serve to attract the attention of the Central and States Governments and the public to the complex and anomalous position in which trading and commercial interests found themselves as a result of the differing interpretations given to Article 286 of the Constitution by the various States Governments. In view of the importance of this matter to commerce and industry in general, the Chamber requested the Associated Chambers of Commerce of India to sponsor the petition and this, when ready, was accordingly presented in their name

The petition contained a full explanation regarding the circumstances which had led to its presentation and after a general review of the position from the point of view of the varying interpretations placed by the States on the meaning of words such as "sale" and the expressions "in the course of inter State trade," "in the course of export out of" and "in the course of import into India," the following questions were submitted for reference to the Supreme Court :—

- I. In a case where a sale takes place according to the Sale of Goods Act, and, the levy merchant in a particular State, but the actual delivery for the purposes of consumption is made in another State, has either of the States the power to levy a sale tax: Does Article 286 (1) (a) read with the explanation confer upon the latter State a power to levy a sales tax or whether its effect is only to prohibit the former State from levying a sales tax?
- II. Even assuming that the State where delivery for purposes of consumption takes place has the power to levy a sales tax and is to be treated as being substituted for the State where the property passes as the venue for taxation, if as a direct result of a sale, goods are delivered in State A, but in the ordinary course of business are consumed in State B, can either of the States levy a tax on the transaction of sale?
- III. Does the expression "actual delivery" in Article 286 (1) (a) Explanation mean physical delivery? does not the transfer of documents of title constitute actual delivery within the meaning of Article 286 (a) Explanation?

Illustration—If "X" sells to "Y" and delivers documents of title in State A and thus loses control over the goods, but the goods are physically delivered in State B, where does the actual delivery take place within the meaning of the said Article?

- IV. Is Article 286 (1) (b) in any way controlled by and subject to the provisions of Article 286 (1) (a) Explanation?
 - (a) If a sale is effected with a view to export and is intimately connected with the export process, does the fact that the sale takes place within the State or that delivery is effected there enable a State to levy a sales tax and is not such a sale "in the course of export" within the meaning of Article 286 (1) (b)?
- V. In any event, is Article 286 (2) in any way controlled by and subject to the provisions of Article 286 (1) (a) Explanation?
 - (a) What exactly is the import of the expression "in the course of" in Article 286 (2)?

Illustration—If goods are sent from one State to another has either State the power to levy a sales tax until the goods have come to rest within the latter State and have become part of the common mass of the goods in that State?

At the time of writing the report, no information had been received regarding the progress of the petition.

In addition to the submission of the petition, the Chamber also took advantage of the Finance Minister's announcement of his intention of convening a meeting of State Government Finance Ministers with the object of achieving, by persuasion, a greater measure of uniformity between the States in the matter of sales tax, by submitting a memorandum, couched in general terms and without any attempt to argue the legal position since this had already been done in the petition submitted to the President of the Union. The memorandum attempted to show how the conflicting views of the States and Central Governments regarding the interpretation of the sales tax Article of the Constitution burdened the industrial and commercial community with the onerous choice between bearing any sales tax the States thought fit to impose and the expense and worry of prolonged Court proceedings in an endeavour to establish the legality or otherwise of these demands.

In reply, the Chamber was informed that the question of formulating a uniform policy to the extent possible in regard to the levy and administration of sales tax by the States would undoubtedly be discussed at the Conference; since, however, sales tax was within the purview and competence of the State Governments, the Government of India could hardly do anything beyond that already done by way of giving advice and guidance to them regarding the correct interpretation of Article 286; in any case it was for the aggrieved party to take up the question of unlawful levies with the appropriate authority, under the relevant State Sales Tax Act.

The Government of India did in fact again endeavour to persuade the State Governments to accept their interpretation of Article 286 at the Conference of Finance Ministers held in

October. Although no authoritative statement has yet been published on the decisions reached at this Conference, it is understood that the State Finance Ministers were unable to come to any agreed decision on a number of controversial points, but nevertheless made it quite clear that they were unable to accept the Central Government's interpretations.

The general question of sales tax was also the subject of the following resolution proposed by the Bengal Chamber at the Annual General meeting of the Associated Chambers of Commerce of India held in December, 1952 :—

"In view of the confusion and uncertainty created by the conflicting decisions of the Courts, the different provisions of the Sales Tax legislation of the various States and the apparent inability of the Governments of the States to accept the interpretations put on the provisions of Article 286 of the Constitution by the Government of India, this Association urges that, in order to remove the large element of uncertainty which is the direct result of this confusion and is adversely affecting both the internal and foreign trade of the country, early consideration be given to the request made by the Association in its recent petition to the President of the Union that, the constitutional position with regard to the said Article should be clarified by means of a reference to the Supreme Court under Article 143 (1) of the Constitution."

In proposing this resolution, the Chamber's representative pointed out that for a number of years the need for a uniform sales tax legislation had been impressed upon the Government of India. Although this still remained the objective, the developments which had taken place during the year pointed to the necessity of taking some action which would lead to a solution of at least some of the more pressing problems. As it was clear from the examples brought to the notice of the meeting that the States themselves were doubtful of the extent of their legal rights under the sales tax Article of the Constitution, the Chamber urged more control by the Central Government pending any decision by the Supreme Court.

During the year there were two judicial decisions of outstanding importance to members of the Chamber. The first was the Supreme Court's decision in the appeal preferred by the

Travancore-Cochin Government against an adverse judgment by the *Travancore-Cochin High Court* regarding the power of the State Government to levy sales tax on imports and exports. The Supreme Court ruled that sales and purchases which themselves occasioned the export and the import of goods, as the case may be, out of or into the territory of India, were exempted from sales by reason of Article 286 (1) (b) of the Constitution. The judgment did not, however, make it clear whether the immunity from sales tax only applied to sales by the exporter and purchase by the importer, or covered all transactions taking place before the last transaction of purchase by the exporter or the first transaction of sale by the importer. The position in this respect is still very far from clear.

The second important sales tax judgment was in Bihar where the *Patna High Court* rejected an application for a writ of prohibition by the *Bengal Immunity Co., Ltd.*, who had applied for this on several grounds, the most important being that they were not liable to pay sales tax since they were not resident in Bihar and therefore outside the jurisdiction of the Bihar sales tax authorities. The firm has now been given leave to appeal to the Supreme Court and it is hoped that the liability of a non-resident dealer to pay another State's sales tax will be clarified once and for all.

The main difficulties experienced by members and not otherwise specifically commented on elsewhere in this report, have been in respect of the Bihar and U.P. sales tax legislation. The sales tax authorities of these States have continued to serve demands on those members of the Chamber having no agent or other territorial connection with the State in question, but nevertheless despatching goods to customers within that State, to register as dealers and to submit returns of all such sales made since the 26th of January, 1950. Following the Patna High Court decision referred to above, the Bihar sales tax authorities have renewed their demands with considerable vigour and the Chamber has therefore advised the members concerned that, despite the fact that an appeal to the Supreme Court regarding

the legality of these demands for non-resident dealers to register is at present pending, they have no option but to register as requested but in doing so should make it quite clear that this is being done in compliance with the request and not because they consider themselves liable to register and pay tax under the Bihar Sales Tax Act.

During the year, the Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952, came into force. This Act lays down the goods or classes of goods deemed to be essential for the life of the community and which should, therefore, be tax-free. It was hoped that some measure of uniformity regarding articles to be exempted from taxation would be achieved by this Act but since it did not have retrospective effect and did not affect existing legislation, its practical effect in reducing the number of articles at present taxable and by way of introducing some measure of uniformity into the classification of articles as tax-free, has been negligible. Following the introduction of this Act, however, the Government of India have urged States to adopt the following principles regarding the taxation of essential goods :—

- (1) No tax should be levied at any stage on sales or purchases of foodstuffs and raw materials for important industries.
- (2) In other cases, tax at not more than 6 pias per rupee or, in the case of a particular commodity, not more than such higher rate as may be considered reasonable at the point of sale to the consumer, should be levied.
- (3) Sales Tax to be on a single-point basis.
- (4) The Governments of States should alter as soon as possible the existing law so as to conform to these principles.

So far there has been no indication that States have taken any steps to amend their legislation in accordance with these principles.

Another serious aspect of sales taxation which has been considered by the Chamber is the question of *litigation costs*. It is obvious that if a firm institutes a test case in a High Court, it must be prepared for it to be taken as far as the Supreme Court. It is therefore likely that the firm will be faced with considerable

expenses which are out of all proportion to the amount of tax involved. As a result of suggestions made to the Chamber that interested members should share the considerable expenses of sales tax litigation involving constitutional issues by the institution of a "fighting fund" under the Chamber's auspices, this question has been closely examined by the Chamber Committee in consultation with the Sales Tax Sub-Committee and the conclusion has been reached that although the raising of such a fund under Chamber's auspices would be unobjectionable as a matter of principle, the practical difficulties involved in arriving at any method of equitably apportioning expenses among members rendered such a scheme impracticable. At the time of writing the report, however, the Chamber Committee were considering an alternative suggestion whereby litigation costs could be shared by the members of the Chamber benefiting or likely to benefit from legal proceedings of this kind.

(b) *Supplies to the Railways* :—The terms of the Railway Board's instructions regarding the system to be followed by the Railways for making provision in Acceptances of Tender for sales tax on goods supplied under contract were referred to in the report for 1951. During the course of the year, the Chamber received reports from members that as in the case of the Directorate-General, Supplies and Disposals, referred to elsewhere in this report, certain railways had refused to accept liability for sales tax on goods supplied where although the delivery had been made in Calcutta, the goods were ultimately to be consigned to another State. As against this, the West Bengal Sales Tax authorities demanded payment of tax in accordance with the provisions of the West Bengal Sales Tax Act. The Chamber accordingly again approached the Railway Board pointing out that sales tax was ordinarily payable to the State in which goods were delivered and consumed and requested that the railways be advised that under the present circumstances, sales tax would normally have to be paid to one State or another and that their claim to exemption from tax on the grounds that the goods were to be, or had been removed to another destination, would have to be proved to the satisfaction of the West Bengal Government

and neither that Government nor the supplier could be asked to undertake this task. Although no reply to the Chamber's representation has yet been received, advice has been received from members that they had been informed by the North Eastern Railway that tax would be paid in such cases on the understanding that if the Railway Board decided, in consultation with the State Government, that the tax was not chargeable, the amounts paid to the supplier would be refunded. This procedure does not appear to have been adopted by the other railways and the Railway Board has accordingly been requested to introduce it. As yet, no reply has been received from the Railway Board and this anomalous position therefore continues to exist.

Bengal Finance (Sales Tax) Act.—(i) *Exemption in the case of sales to the former Department of Industries and Supplies* :—In the report for 1951, reference was made to the decision of the Calcutta High Court that sales to the former Department of Industries and Supplies during the period 1st June 1946 to 31st March 1949 were exempted from Bengal Sales Tax. On appeal, however, the judgment was reversed in favour of the West Bengal Government's right to collect tax on such sales. Leave has been given to appeal to the Supreme Court and the Chamber has, in the meantime, endeavoured to persuade the Government of West Bengal that pending the outcome of the appeal, it would only be reasonable to defer assessment of sales tax on such sales. This the Government of West Bengal refused to do and the Government of India was accordingly requested in view of the West Bengal Government's attitude, to confirm that they will hold suppliers indemnified for the reimbursement of tax on an examination of the facts in each case and on a consideration of the terms of contract under which the stores had been supplied. The Government of India have replied that they are unable to entertain any claims pending final decision of the Supreme Court, but that in the event of decision in favour of the West Bengal Government, each case would be decided on its merits.

(ii) *Exemption of Ships' stores and bunker coal*.—This matter was reported on at some length in the report for 1951.

This year, the Chamber again pressed the Government to exempt from sales tax that portion of a ship's stores and bunkering as was certified by the Master of the vessel as being for consumption outside West Bengal, and in support of their contention pointed out that this had been upheld in Bombay where the Collector of Sales Tax had ruled that sales of goods delivered as ships' stores to Masters of ships in the port of Bombay, when the goods were to be consumed on voyages to foreign countries, were not to be subject to tax under the Bombay Sales Tax Act, provided that the ships actually proceeded to foreign destinations and not any port in India. The West Bengal Government has refused to accept the Chamber's contention and the Chamber has accordingly reluctantly reached the conclusion that the only course now open to the shipping interests concerned is the institution of a test case in the Calcutta High Court. The various Shipping Conferences have agreed to this in principle and it therefore only remains to select a suitable instance as a test case. At the time of writing however, no selection had been made since, before taking any action, the Chamber had decided to await the outcome of representations which it was understood had been made to the Bombay Government by Bombay shipping interests in protest against the withdrawal of the exemption previously applying to such sales, as the result of the promulgation of the new Bombay Sales Tax Ordinance.

(ii) *Sales Tax on second-hand cars*:—The Chamber's endeavours to obtain the exemption from sales tax of subsequent sales of articles in cases where it could be reasonably proved, without causing hardship or inconvenience to the party concerned, that West Bengal sales tax had in fact been paid on the original sale, were commented on in the report for 1951. During the course of the year, the Chamber was advised by the West Bengal Government that there was no provision in the sales tax legislation exempting such sales from sales tax. In view of this decision and the fact that this was not a problem of outstanding importance affecting the interest of members generally, the Chamber decided not to make any further representations.

(iv) *Exemption of sales by Industrial Canteens*:—The case made out by the Chamber for the exemption from sales tax of sales in industrial canteens of tea, sweetmeats and other items not included in the list of foods exempt from tax under the Bengal Finance Sales Tax Act, was mentioned in the report for 1951.

The Government of West Bengal subsequently informed the Chamber that its request could not be met since it was "not admissible under the law." The Chamber thereupon replied that if the laws were found faulty by experience they should be amended, it being pointed out that when the Act had been passed in 1941, the sale of food in compulsory canteens had not even been contemplated, nor, in all probability had the question of additional costs in the form of tax been considered when the West Bengal Factory Rules were passed. The broad principle on which the Chamber's argument rested was that legislation intended to furnish Government with revenue out of profits on sales could not reasonably be applicable to sales on which no profit arose and therefore any sales of food in compulsory, non-profit making canteens should be free from tax. In view of the Government of West Bengal's refusal to consider any amendment of the law, the Chamber dropped the matter for the time being.

The Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 : Declaration Forms.—In the report for 1950, reference was made to the fact that a registered dealer wishing to obtain exemption from sales tax in the case of goods sold to another registered dealer, would have to obtain from the latter for submission to the sales tax authorities, a form of declaration to the effect that the goods purchased were covered by the dealer's certificate of registration as being intended for resale or for use in manufacture.

During 1951 and 1952, the Chamber exchanged considerable correspondence with the Commissioner of Commercial Taxes regarding the form which these declarations should take and the procedure to be followed. The complications of obtaining and

submitting declaration forms in respect of every transaction—especially when business is carried on through brokers—in which exemption was sought, were pointed out and the Chamber particularly supported the request made by the Calcutta Tea Traders Association that sales of tea at the Calcutta auctions should be exempted from the proposed procedure since this would mean much unnecessary and useless work in recording the details of every sale and purchase of tea lots. The Association submitted an alternative procedure whereby the sales tax authorities would have all the evidence they required regarding sales to registered dealers and these have been accepted by the Government and included in the latest amendments to the Bengal Sales Tax Rules, 1941.

The original Form of Declaration proposed by Government has not been modified to any great extent and it remains to be seen whether now that the new procedure is in force, sellers and purchasers do in practice find it as burdensome as they expected.

FINANCE

The Central Budget, 1952-1953.—In view of the impending changes in the constitutional position at the time of the general election, the Chamber did not think it necessary to address the Government of India on the Finance Minister's "caretaker" budget or on the Finance Bill immediately after they were introduced in Parliament on the 29th February, 1952. These merely continued, as an interim measure, the rates of income tax, super-tax and additional duties of customs and excise being levied under the Finance Act of 1951. It was, however, disturbing to read in the Press reports of the Finance Minister's reply to the discussion in the House that in his personal view there was not much room for taxation relief, either to the common man or to the industrialist. At that time the Chamber considered that the need for relief was urgent and justified and was anxious that, having regard to the prevailing recession in the financial and commodity markets, all aspects of the matter should be examined before the budget was presented again to the new House of the People. Consequently this point was taken up with the Finance Ministry at once, asking that the Minister's attention be directed to the case for relief put forward by commercial and industrial interests throughout the country during the past few years, and by the Associated Chambers of Commerce in the resolution passed at their 1951 Annual General Meeting. This stated :—

"This Association urges a reduction in the level of taxation on income with the object of stimulating the enterprise and investment so vital to the development and expansion of the country's economy envisaged in The Five Year Plan."

When however the terms of the Finance Minister's budget address to the House of the People and other relevant details had been studied by the Chamber Committee and their Income Tax Sub-Committee, it was agreed that there was little or no scope for useful comment, nor was reduced taxation feasible or justified in face of the figures revealed by the final budget state-

ment for 1952-53. Whilst in the ordinary course the Chamber would have expressed disappointment with regard to the continuing heavy burden of taxation, in the position disclosed it was thought that no action was necessary. Much the same attitude was adopted by other constituents of the Associated Chambers of Commerce of India.

The Finance Commission : Allocation of revenue to West Bengal.—The important subject of the distribution of federal finances between the Central and States Governments, investigated by the Indian Finance Commission appointed in November, 1951, came before the Chamber Committee when the Commission invited suggestions from the public on two of the questions included in its terms of reference, namely :—

- (a) The distribution of the net proceeds of income tax between the Indian Union and the States and the amount for allocation to each State of the States' share of this tax.
- (b) The principles which should govern grants-in-aid of the States' revenues out of the Consolidated Fund of India.

While the Commission was carrying out enquiries in West Bengal during April the Chamber set out in a memorandum the practical considerations on which commerce and industry support the general case of this State for more favourable treatment than it has received hitherto, particularly under the Constitution (Distribution of Revenue) Order giving effect to the Deshmukh Award. By this Order, West Bengal was allotted 13.5% of the 50% divisible pool of the net proceeds of taxes on income, and *ad hoc* grant-in-aid of Rs. 1.05 crores from the export duties on jute and jute products, but nothing from the Consolidated Fund. The Chamber agreed with the West Bengal Government's contention that this allocation was unfair and inadequate for the particular requirements of West Bengal as an important centre of India's trade and industry and in view of the heavy calls on its financial resources.

In addressing the Commission, the Chamber concentrated on the unusual difficulties of the State since it was a centre of defence and supply during World War II, the scene of the 1943-44 famine and of communal disturbances in 1946, followed by the partition of 1947. On this last point the Chamber reviewed the situation in the following terms :—

"It is necessary to underline some of the effects of the partition of Bengal, previously carved up in 1905. The 1917 partition left to West Bengal a territory split into three parts—a body represented by the main area, a neck consisting of Balda and Gooch Behar (itself an initial financial liability) and a head comprising the Dooars and Darjeeling, with a vulnerable and ill-defined frontier of some 750 miles, with interrupted road, rail and inland water communications between its component parts and a correspondingly complicated problem of administration and protection. Still struggling to overcome the effects of the war, West Bengal was faced on partition with a variety of problems far exceeding in their complexity those of other affected States. Among these special problems were :—

- (1) The absorption of large numbers of surplus Government staff opting for service in India and naturally gravitating to West Bengal.
- (2) The still outstanding questions of repatriation debts and the division of assets and liabilities between East and West Bengal.
- (3) Disrupted administrative and education systems and services, rendered more difficult, more necessary and more expensive by the influx of people from East Bengal into an already disrupted State with already the highest density of population in India.
- (4) The refugee problem, the settlement of which has cost, is costing and will for many years continue to cost West Bengal large sums in social work, rehabilitation and finance, of which only 20% has been met from sources outside the State.
- (5) Extensive commitments in the matter of the restoration of communications within the State and connecting its three parts and, particularly, the creation of adequate road communications along the 750 mile frontier, manned and protected by over a hundred posts.
- (6) In the circumstances created by post-war and post-partition conditions and with inadequate social and other services necessary to counteract the subversive influences inevitably associated with these conditions, an unusual strain on the State's forces of law and order and on the civil administration connected with defence.

(7) In greater Calcutta, the problems inseparable from the largest single assembly of people and industry in India, necessitating extensive development and social services at considerable cost to the State and greatly aggravated by the large numbers of refugees flowing into the city".

The Chamber then went on to emphasise the realistic efforts made by West Bengal in endeavouring to meet its heavy administrative costs, at the same time pressing on with development schemes for its own improvement and to further the capital projects allotted to it by the Centre with the Planning Commission's endorsement. On no occasion has it sought to rely on Central sources of revenue in order to moderate its high rates of taxation. This in the Chamber's view has reached the advisable limit.

Whatever the best means of determining the basis of revenue distribution might be, the position of West Bengal and the need for an immediate upward adjustment of its share of income tax, and a grant-in-aid from the proceeds of the Consolidated Fund, as well as from export duties, were strongly impressed on the Commission, whose attention was also drawn to the importance of the development of this key State and the dangers of allowing it to fall back for lack of finance.

As it seemed unlikely that the Chamber could add anything useful to the observations made in its written memorandum, the Commission agreed that there was no need to send a Chamber representative to meet them whilst they were in Calcutta during April last.

The Commission's report was presented to the House of the People on the 14th February, 1953.

Capital Issues Control.—Under the authority of the new Capital Issues (Continuance of Control) Amendment Act 1952, control of capital issues may be continued until 1956.

Among the subjects discussed by the Advisory Committee on Capital Issues Control, on which the Associated Chambers are represented, the Chamber has been particularly concerned

with the constitution of the Committee. The proposal had been made that control should in future be vested either in a Statutory Commission under the amended Companies Act or in the Ministry of Commerce and Industry under the Industries (Development and Regulation) Act. The Chamber recommended the former alternative and supported the continuance in existence of the Advisory Committee, at least until the Statutory Commission was functioning properly.

Later in the year, the Bengal Chamber was asked by the Associated Chambers to suggest names for the reconstituted Committee, whose function is limited to advising Government on general principles of policy and procedure. The Associated Chambers eventually put before Government the names of Messrs. G. A. S. Sim, the nominee of the Bengal Chamber, and J. C. Burns, the nominee of the Bombay Chamber.

State Trading Committee 1952.—In October 1952, the Ministry of Commerce and Industry appointed a Two-Man Committee to re-consider the conclusions reached by the State Trading Committee of 1949-50 in the light of subsequent changes in India's economic circumstances. The Associated Chambers, which had sent a detailed reply to the earlier Committee, invited the Bengal Chamber whose representatives had given evidence before that Committee to express its views on state trading. It was asked to consider in particular the earlier Committee's recommendations that a State Trading Corporation should be set up to administer import and export of foodgrains, steel, coal and fertilisers.

The replies of the Associations connected with the Chamber unanimously confirmed the attitude taken before the earlier Committee, namely, that state trading was a dangerous development and that governmental agencies were ill-qualified to conduct import-export activities with foreign countries. Practical instances were given where foreign suppliers had withdrawn favourable offers to private traders when it was learnt that Government was intending to enter the purchasing market. In the

case both of steel imports and coal exports, it was felt that the present conditions of the market made it advisable for private traders to have a freer hand in the trade.

These views were incorporated in the Associated Chambers' reply which stressed that a State Trading Corporation under the clamp of ministerial or parliamentary control, however loosely conceived, was an inappropriate agency for trading especially at times of recession in trade when individual contacts between buyers and sellers were indispensable. It was further argued that the history of the past few years emphasised the grave dangers inherent in a State Trading Corporation which, in the case of China, had laid itself open to misuse as the agent of ideological foreign and economic policy. The Chambers found that the problems which the industries particularly affected were facing were best solved by the industries themselves adjusting supply to external demand and creating a sound reputation overseas. The Chamber has fully identified itself with the opposition of the Associated Chambers to what was described as "the untimely and unhealthy establishment of a State Trading Corporation".

The State Trading Committee was scheduled to report to Government before the end of the year but the nature of their recommendations is not yet known.

Council of Scientific and Industrial Research : State participation in industry.—In a letter to the Associated Chambers of Commerce of India, early in 1952, the Council of Scientific and Industrial Research explained its purpose and policy in manufacturing inks of various types and offering them for sale. Reports that inks were being produced and sold at a profit by the National Physical Laboratory of the Council, had led to a protest from the Chamber in 1950 and a further representation from the Associated Chambers of Commerce in 1951 when, as indicated in the report for that year, enquiries were made about the Council's commercial activities, and its apparent competition with private enterprise in this field.

The gist of the Council's letter was that the National Physical Laboratory's ink producing unit was being used as a

pilot plant project to examine various types of ink produced, their storage under various conditions, economies in production etc. It was not thought that the tender to the Government of India of these inks could be considered as competition with private enterprise as it was logical to avoid waste of products from the pilot plant.

The Council then pointed out the changes which had come about since its functions were defined in 1941 and the present intention of Government to encourage both the public and private sector of industry. It was accordingly open to Government to run commercial undertakings growing out of a pilot plant operating in its national laboratories and they would do so on their own account if thought feasible and desirable.

The Chamber was not wholly in favour of entering at this stage into discussion of the controversial question of State competition with private enterprise on the grounds of this particular case alone, especially in view of the Planning Commission's ideas on a future economy visualising the dual and complementary operation of a State and a private sector. The Associated Chambers did not pursue the issue but continues to keep the question of sales of this sort under review in consultation with its constituent Chambers.

London Metal Exchange.—With the resumption of free dealings in tin and lead on the London Metal Exchange—believed likely to be extended to other metals in the near future—the Chamber addressed the Assistant Controller of the Reserve Bank of India, Exchange Control Department, on the subject of exchange facilities enabling Indian traders to take advantage of the trade opportunities offered. Whilst hedging might entail losses the payment of which required the Reserve Bank's sanction, the gains that could be made would in the Chamber's view benefit India's exchange position and it would be in the country's interest if companies in India were allowed to operate on this exchange.

This matter is still under consideration.

Stamp Duty on General Powers of Attorney. From time to time members have been informed of the progress of

the test case, instituted by the Chamber during 1948, with the object of obtaining a High Court ruling on the question of whether stamp duty of Rs. 10/- should be paid for the execution of a general power of attorney under section 48D of the Indian Stamp Act, or whether such a power of attorney requires the payment of a separate stamp duty in respect of each capacity to which it applies, when powers are granted to individuals to act in the absence of partners or directors.

In terms of the judgment issued with Circular No. 155, a special branch of the Calcutta High Court ruled in favour of the single duty payment of Rs. 10/- in the above-mentioned circumstances. As the Appeal Court in Calcutta dismissed the Government of West Bengal's application to appeal to the Supreme Court against the finding of the Special Branch, the State Government applied to the Supreme Court for special leave to appeal.

The result of the Chamber's opposition to this petition has not yet been reported.

INDUSTRIAL

The Employees' State Insurance Act, 1948.—As stated in the Chamber report for 1951, the Government of India decided that this Act should in the first instance be introduced on a pilot scale in only the Delhi and Kanpur areas but, owing to objections from employers there that its introduction would involve them in higher costs and place them at a competitive disadvantage with producers in other parts of the country, an Amendment Act was passed in the latter part of 1951 which endeavoured to equalise the financial burdens of the Scheme: the Act, including both the payment of contributions by employers and workers and the introduction of medical benefits for the workers, would as before apply in its entirety only to Delhi and Kanpur, but the expenses involved would be met not only by the contributions in those areas but by a special contribution, at a reduced rate of $\frac{3}{4}$ of their total wage bill, by employers in all other parts of India. The legislation thus enacted was to take effect from 24th January 1952 and the Chamber warned its constituents that they should make financial provision for their special contributions as from that date. Subsequently, however, Government issued a notification bringing the Scheme into effect from 24th February and it accordingly operated from that date.

The introduction of the Act and the levy of the special contribution in the Calcutta area were marked by many difficulties which reflected insufficient forethought on Government's part and an inadequate appreciation of the administrative and practical details involved. Prescribed forms had to be completed by employers and code numbers allotted to them before they could commence paying their special contributions, but when the contributions for the first period became due these forms were still not available and, in the absence of code numbers, the Imperial Bank refused to accept deposits. In addition, there was confusion as to the precise categories of workers who were covered by the Act and in respect of whom the special contribution would be payable, and there was also considerable doubt as to whether or not employers had to base

contributions on the wages paid by "immediate employers," i.e. contractors. In the face of these obscurities employers generally were at a loss as to their correct course of action and, in order to get these problems settled, the Chamber was engaged over several months in an involved correspondence with the Regional and Central State Insurance authorities and found it necessary to take solicitor's advice on certain of the disputed points. The doubts and difficulties were eventually settled; but only after a great deal of trouble and harassment which could have been avoided had greater attention been given beforehand to the drafting of the legislation and the constitution of an efficient administration.

As stated, the Insurance Scheme at first operated in its entirety only in the Delhi and Kanpur areas and it was Government's intention that it should be extended throughout the country according to a gradual plan; in Calcutta it would take effect in July 1953 and the programme would be completed in the remainder of the country by the middle of 1954. There was considerable speculation as to the precise form which the system of medical benefits would eventually take and, with a view to obtaining information on the subject and making recommendations which would ensure that the system would be as effective as possible, the Chamber maintained close contact with Dr. Katial, the Director General of the State Insurance Corporation, and arranged a meeting with him in Calcutta during August. He stated on that occasion that Government's plans envisaged a panel system, somewhat on the lines of the Scheme followed in the U.K., whereby all general practitioners would be given an opportunity of participating in the Scheme and workers would be given medical attention both in consulting rooms and in their own homes. Employers naturally were anxious that a change-over to the system of medical benefits under the Act should be efficient and should not cause any discontent among the labour force and, with that object, the Chamber suggested that it was desirable that the Act should make as much use as possible of medical facilities already maintained by employers, subject of course to the proviso that existing

facilities should not constitute an additional liability on employers over and above the liabilities under the Act. In addition, the Chamber emphasised the need for forethought and pre-planning and recommended that, before the benefit scheme was actually introduced, Regional Boards should be constituted so that advantage could be taken of the experience of employers in operating present medical schemes and thought could be given to the practical difficulties likely to be encountered.

In the meantime, reports from Delhi and Kanpur were not encouraging. It appeared that the Scheme was proving to be much more expensive than had been expected, that in certain respects it was unpopular with the workers because of deficiencies in the benefits it gave them. The medical profession also had serious misgivings about its operation. In the light of this situation it seemed likely during the latter part of the year that Government would be prepared to make some relaxation in the Act when it was applied to other parts of India and in particular would wish to incorporate and take as full advantage as possible of existing medical arrangements. In this latter respect the Chamber's point was met by the issue of a questionnaire by the regional authorities in January 1953 asking for information about existing facilities, with a view to estimating their extent and the possibility of their being incorporated in the benefit scheme in due course. In January, 1953 the Regional Director also announced the formation of a Regional Board and the Chamber was invited to nominate a representative on it.

There the position remains at the time of writing, the intention still being that the Insurance Scheme in its entirety should be applied to the Calcutta area in July 1953.

The Employees' Provident Funds Act, 1952. The introduction by the Government of India of the Employees' Provident Funds Ordinance in the latter part of 1951 was described in the Chamber report for that year, as were the protests made by the Chamber against Government's procedure in resorting to an Ordinance for this purpose and its criticisms of

the contents of the Ordinance. Despite these protests the Ordinance remained in force and was translated into an Act, with no modification of the major principles involved, towards the end of February, 1952.

To a large extent the Act was merely of an enabling nature in that it gave Government power to introduce a Provident Fund Scheme subject to certain basic principles and conditions, and for practical purposes therefore a great deal depended on the terms of any scheme promulgated under the Act. In due course a draft Provident Fund Scheme was published for public comment on 16th April 1952. The Scheme applied to all factory workers in certain specified industries (cement, cigarettes, engineering, iron and steel, paper and textiles) drawing a basic pay not in excess of Rs. 300/- per month, and provided that the Provident Fund contributions for these workers should be 6½% of both the basic pay and dearness allowance, payable by both the employer and employee; it prescribed the conditions under which withdrawal of Provident Fund monies could be made, both for loans and on the termination of service, the amount of the employer's contribution which would be payable, and the accounting which would be followed in handling contributions, withdrawals and the crediting of interest; and it provided for the payment of deceased workers' dues to their nominees and for the protection of accumulations against attachment. A feature of the Scheme was that it was intended to apply to a man's entire working life and with that object it had provision for the transfer of accumulations from one factory to another when a worker changed his employment, the paying out of dues being subject to a waiting period of twelve months during which the man concerned would have to be out of employment in a factory coming within the application of the Scheme. The administration of the Scheme was to be under the control of a Central Board of Trustees, consisting of nominees of Government, employers and labour and the executive work was to be in the hands of a Central Provident Fund Commissioner and his permanent staff; similar administrative arrangements would be provided at a lower level by the appointment of Regional Boards

of Trustees and Regional Provident Fund Commissioners; and the Scheme contained detailed rules for the conduct of the business of these boards and executive officers. Finally, both the Act and the Scheme provided for the grant of exemption to factories on condition that their existing Provident Funds were in general as favourable to the employees as the Government Scheme and that arrangements would be made for the transfer of accumulations when a man changed his employment. The Scheme provided *inter alia* for the payment by employers of an administrative charge to meet the costs of operation and in a covering letter which was issued along with the draft Scheme Government announced their intention of levying a charge of 5% of contributions on those employers who came under the Government Scheme and 2½% on those who obtained exemption.

The Draft Scheme was published under a notification of 16th April but was not received in Calcutta until the 22nd. It was Government's intention that the Scheme should be brought into force on 1st July and with that object they asked that comments on the draft and applications for exemption should be submitted by 7th May. This time schedule was of course most inadequate and the Chamber therefore immediately protested and asked for an extension. At first the Chamber's request was turned down, but Government eventually agreed to extend the time for comments to 22nd May and decided to publish the Scheme in its final form on 1st June and accept exemption applications up to 30th June. Before this extension was granted the Chamber submitted preliminary comments on the draft on 6th May and followed this up with a fuller statement of its criticisms on 21st May.

The Chamber first of all protested against the extreme haste with which the Scheme was being introduced and suggested that, since efficient Provident Funds were already in operation in the larger industrial units, there was not in fact any great urgency; it therefore proposed that the introduction of the Scheme should be deferred until 1st January 1953 and that in the meantime Government should take steps to set up the necessary machinery

for the administration of the Fund, recruit and train staff and deal with applications for exemption from the Scheme. The Chamber also criticised the complicated administrative machinery envisaged in the Scheme and suggested that it could be very greatly simplified without in any way impairing the Scheme's efficient operation. The complexity of Government's administrative proposals was reflected in the high administrative charges which they were proposing to levy and which the Chamber criticised on the ground that these costs should either be a charge on the Provident Fund money or should be borne by Government, employers and employees; and that in any case there was no justification for imposing an administrative charge on exempted funds which would have their own domestic costs of operation. These were criticisms on matters of principle; and in addition the Chamber commented on many obscurities, anomalies and defects in the details of the draft Scheme.

As stated, Government had announced their intention of publishing the Scheme in its final form on 1st June but, in the event, many months lapsed before any definite development took place. Eventually, the final Scheme was published on 2nd September. Government announced that exemption applications should be submitted by 5th October and it was stated that the Scheme as a whole would be brought into force as from 1st November. In general, the modifications made in the draft Scheme were of only minor importance, the only significant concession to industry's views being the abandonment of the proposal to levy an administrative charge on exempted Funds and the reduction of the administrative charge for others to 3%.

An immediate decision on the question of applying for exemption was called for by employers and, as usual, they had not been given much time to take the necessary action. Many who desired exemption were not in fact able to submit applications within the date prescribed by Government, but when the President of the Chamber visited New Delhi towards the end of October he was informed by the Labour Secretary not only that Government would accept applications at any time but that they were anxious that large and reputable employers should in

fact submit applications. The result of Government's undue haste, however, and of their apparent under-estimate of the administrative burden which would be involved, was that the Scheme eventually came into force on 1st November and factories which had applied for exemption were still at that time without instructions as to their course of action. To meet this situation the Provident Fund Commissioner agreed that contributions as from 1st November—which were based upon dearness allowance as well as basic wages—should be placed in a suspense account and that companies which had applied for exemption should be permitted to defer the submission of the various forms and returns which were required under the terms of the Scheme; in the meantime, employers who desired exemption were not to take any action in such matters as paying out Provident Fund dues to ex-workers and in fact, beyond the collection of contributions, the operation of private Funds was subject to a complete standstill order. Despite this concession, however, the exemption problem continued to be confused, for apart from Government's lack of action in dealing with individual applications, Funds for which exemption was sought had to be in general conformity with the Government Scheme and it was not known to what extent Government would require companies to make amendments in their rules for this purpose; in addition, there were legal and income-tax difficulties which prevented private Funds being brought into line with the Government Scheme in certain respects.

During the latter part of the year and the early part of 1953 several meetings on the subject took place with Government representatives and a number of concessions were made to the employers' viewpoint. The latest development at the time of writing is that Government have published a list of criteria by which Funds will be judged to determine whether or not they qualify for exemption. Individual applications have still not been dealt with, however, and the confusion which currently shrouds the entire Provident Fund issue is a reflection of Government's serious under-estimate of the practical difficulties of introducing a social insurance scheme of this magnitude.

The Industries (Development and Regulation) Act 1951: Registration and Licensing of Industrial Undertakings Rules.—As stated in the 1951 report, the Chamber, having done all that it could to ensure that industry was reasonably protected in the provisions of the Industries (Development and Regulation) Act while the Bill was still before the Central Legislature, finally decided that co-operation with Government in the working of this measure, especially through the Development Councils appointed under it, would be the best course to adopt. The Act was put into force on the 8th May 1952, and with the publication of the Rules for the Registration and Licensing of Industrial Undertakings on the 9th July, came fully into operation.

As indicated in last year's report, the Central Advisory Council, on which the Associated Chambers of Commerce of India is represented by the President and Mr. H. I. Wonfor of Madras, was constituted early in the year and held its first meeting on the 10th May to examine the draft registration and licensing rules and consider the establishment of Development Councils, whose appointment under the Act is regarded by the Chamber as a link between Government and the industry which may prove a valuable means of ensuring that this legislation does not work repressively. It is understood that Government, on the Central Advisory Council's recommendation, propose to set up Development Councils for seven industries in the first place, but at present no definite information is available about the progress made in their constitution.

The Chamber generally accepted the Rules as a workable arrangement within the framework of the Act and in its commentary on the draft merely sought Government's assurance that the wide powers conferred on them by rules 22 and 23 for giving preferential treatment in the allotment of controlled commodities and the grant of import licences to undertakings licensed under section 11 of the Act, or those permitted to expand under section 13, should not be used to the detriment or exclusion of other undertakings not within these categories. The complexity of the forms for licensing and registration, published with the Rules, was criticised and simplification

strongly recommended. The Chamber has for some time tried to impress on Government how necessary it is that the particulars required from industry in forms and returns should be limited to basic essentials. The two representatives of the Associated Chambers on the Advisory Council had similarly called attention to the complicated, and unnecessary details called for in connection with registration. As regards the licensing of new industrial undertakings or expansions of existing industries, the President and Mr. Wonfor further stressed the importance of close liaison between the Capital Issues Controller and the Licensing Committee, even though they operated under different Ministries, otherwise capital issue might be sanctioned on the one hand and the application for a licence be turned down on the other.

The draft procedural rules for Development Councils formed the first item on the agenda of the 2nd meeting of the Advisory Council on Industries, convened on the 3rd October. Other subjects discussed were :—

- (1) The constitution of a sub-committee of the Central Council.
- (2) The progress of registration and licensing under the new Rules.
- (3) Proposed amendments to the Act.
- (4) Finance for the rehabilitation and modernisation of industry.
- (5) Location of industry.
- (6) Problems of industries, especially those not subject to distribution and price control, arising from the critical economic conditions of 1952.
- (7) The need for acquiring powers under the Land Acquisition Act for the acquisition of land for a private owned undertaking coming under the schedule to the Industries Development and Regulation Act.
- (8) Possibilities of a clash between the implementation of the Act and States Government legislation.
- (9) Proposal to make rules for the regulation of apprenticeship and training in India under the Act.

In accordance with the decision reached on the first of these listed items, the proposed Sub-Committee was appointed by the Ministry of Commerce and Industry later in October. It has nine members, including the President—as President of the Associated Chambers of Commerce—and is assigned the work of reviewing all licenses issued, refused, varied, amended or revoked, and of advising Government on the principles to be followed in the issue of licenses for new or expanding establishments.

The proposed amendments to the Act and the First Schedule of the Act were approved by the Chamber and its Industrial Affairs Sub-Committee after particulars of these were circulated to the Associated Chambers of Commerce on the 24th October. They were designed to extend the scope of section 10 so as to include the registration from time to time of undertakings which might qualify by virtue of their growth; to define the expression "paid up" capital used in the Act; and to add to the First Schedule the silk and artificial silk and dyestuffs industries. It was also proposed to describe certain of the scheduled industries in more detail in order to include under each one all important manufacturing industries pertaining to that particular industry.

Labour Relations Bill: Questionnaire on Industrial Relations.—In July Government forwarded to Chambers of Commerce and workers organisations a detailed questionnaire which had been compiled with a view to bringing to finality the labour legislation which Government was intending to introduce. It will be recalled that Government had, in the last session of the old Parliament, been unable to consider the Labour Relations and Trade Unions Bills which had been reported on by Select Committee at the end of 1950 and these Bills had consequently become time-barred. In order to ensure that the future legislation should be comprehensive and at the same time that the up-to-date opinion of employers' and employees' representatives should be taken into account in its drafting, it was agreed to invite the detailed replies of these interests to the questionnaire which would in due course be considered at a tripartite conference to be convened in October.

The Associated Chambers thought it was not advisable to attempt to send a joint reply to the questionnaire which should instead be passed to each constituent Chamber for individual action. Members and affiliated Associations of the Bengal Chamber were accordingly requested to submit their views on the points raised by the questionnaire so that they might be studied by the Industrial Affairs Sub-Committee and subsequently compiled in a memorandum to Government. This memorandum embodying Chamber opinion was forwarded to Government on 15th September.

It is not intended to comment at length on the proposals and suggestions made; but the emphasis of the replies was laid on the value of joint consultation between employers and employees as had been earlier recommended to Government in discussions with Ministers and had come to be known as the "Nanda Approach". It was stressed that for the development of trade union activity and the growth of full responsibility among employees it was essential to introduce worker-management discussions with the aim of internal settlement of disputes and avoid what has become the dangerous and complicating habit of premature submission of cases to Industrial Tribunals. The impossibility of maintaining discipline because of constant references to adjudication and the enforcement of section 33 of the Industrial Disputes Act was the subject of detailed comment; and the right of the employer to employ, retrain and dismiss was made a particular feature of the Chamber's reply.

As mentioned above the replies received by Government to this questionnaire were to be treated as the basis for the preparation of a new Labour Relations Bill to supersede the one referred to in last year's report, which was not proceeded with. The present position is understood to be that the second Bill is being drafted, for introduction during the 1953 budget session of the Central Legislature in the light of the discussions which took place at the Indian Labour Conference held at Naini Tal on the 8th to 11th October and at the meeting of the Seven-Man Committee held in the following December.

Factories Act, 1948: Leave with wages.—The question of the correct interpretation of "a period of twelve

months' continuous service" under section 79 (1) of the Factories Act, 1948, was taken up with the Government of West Bengal as a result of a reference to the Chamber by a member who had been involved in correspondence on this subject with the Inspector of Factories, Barrackpore.

Section 79 (1) of the Factories Act of 1948 provides that every worker who has completed a period of 12 months' continuous service in a factory shall be granted leave with pay during the following year. According to Explanations (1) and (2) attached to this section, a worker shall be deemed to have completed the necessary period of service notwithstanding any interruption in service caused by :—

- (a) sickness, accident or authorised leave not exceeding 1/6th of the period ;
- (b) a legal strike or a lock out ; or
- (c) one or more periods of involuntary employment not exceeding altogether 1/12th of the period ; or
- (d) leave admissible or granted under any law.

"Authorised leave" includes any casual absence due to reasonable causes.

The point at issue was the date on which the 12 months' period of continuous service began if the interruption in a worker's service exceeded the 'prescribed limits, stated above. The Inspector contended that a fresh period of service started after the final date of the last absence disqualifying him from leave with wages. The member concerned was unable to accept this interpretation since it was considered that this was not only an incorrect reading of the Factories Act, but such a view would make administration of leave schemes almost impossible since a worker's service would be changing continuously and this would make it extremely difficult to decide when a worker qualified for leave with wages. The Chamber's view was that there was no break in service while the worker's name was still on the factory pay roll and that if, in the 12 months after the initial date of employment, his absences from work were excessive he had no claim for leave in the following year ; were this not so,

the readjustment of joining dates and leave calculations would be an enormous task and the incentive to steady, continuous work, in order to enjoy paid leave, would be removed.

In replying to the Chamber, the Labour Department, Government of West Bengal supported the ruling given by the Inspector of Factories, pointing out that the provisions of the Act were plain enough and no restrictions could be placed thereon. This view was based on the legal advice given to Government and it was accordingly ruled that when a period of involuntary employment—as was the case in this particular instance—exceeding the permissible limit supervened, the period of 12 months should begin afresh from the date of re-commencement of work after the involuntary employment, and a worker should therefore qualify for leave with wages during such period if he had continuous service.

In view of the fact that there are proposals to amend section 79 of the Factories Act by substituting a minimum number of days actually worked for a period of continuous service as the qualifying bases for leave with pay, and to base the leave year on the calendar year, it is probable that this ruling will cease to be of any importance once these amendments are made.

The Industrial Disputes Act, 1947: Works Committees.—The draft of a memorandum on the scope and functions of Works Committees which the Labour Department of the West Bengal Government proposed to place before the State Labour Advisory Board for discussion, was forwarded to the Chamber for its views

In defining the scope of Works Committees, the draft memorandum included certain subjects which strictly fell within either the scope of trade union activities or the functions of management. In replying, the Chamber therefore emphasized that the functions of Works Committees should be largely governed by the wording of section 3 (2) of the Industrial Disputes Act. *viz.*: "It shall be the duty of Works Committees to promote measures for securing and preserving amity and good relations between the employers and workmen and, to that end, to comment upon

matters of their common interest of consent and endeavour to compose any material difference of opinion in respect of such matters." In view of this, the Chamber considered that to try specifically to place limitations on what Works Committees might not do, would only defeat the objects for which they were to be created. The Chamber accordingly suggested that in order to avoid any interference in matters which were properly the concern of trade unions and managements, it would be best to give in broad general language, the types of cases which should be considered as coming within the sphere of Works Committees, the following being suggested as suitable subjects :—

- (1) Working conditions :—
 - (a) Investigation of circumstances tending to reduce efficiency or in any way to interfere with the satisfactory working of the factory.
 - (b) Methods by which discipline may be best enforced to prevent, for instance, (i) bad time keeping (ii) absenteeism, (iii) malingering, (iv) bullying etc.
 - (c) Arrangements for training of apprentices and young persons.
- (2) Employee services :—
 - (a) promotion of labour welfare, provision for drinking water, lavatory, washing arrangements, rest-sheds, canteens etc. ;
 - (b) entertainments and sports ;
 - (c) education and training of workers :—
 - (i) about rights and duties under labour laws,
 - (ii) prevention of bribery and corruption with particular regard to the avoidance of such in connection with appointments, leave passes, and medical certificates.
 - (d) education in matters of national economy (publishing statements on labour policy issued by the Central and State Governments).

- (3) Accident prevention :—
 - (a) use and provision of safety appliances, lighting conditions and methods of their improvement ;
 - (b) legislative requirements in this regard and instruction thereon to workers, extending to the possibility of instructional classes.
- (4) Suggestion schemes :—
 - (a) avoidance of waste ;
 - (b) improvement in methods and organisation of work ;
 - (c) selection of statutory leave, and festival holidays.
- (5) Wages and hours :—
 - (a) wages in their time and method of payment, form of wage ticket, calculations of piece rates and holiday wages, effects thereon of Tribunal Awards etc.
 - (b) The distribution of working hours, starting and closing times, rest intervals, and spreadover.
- (6) Grievances.

It was considered that neither of the points mentioned under (5) should cover alterations in remuneration or the number of working hours per week. The intention was that Works Committees should discuss the questions of detail arising out of the practical application to particular units of industry-wise agreements on wages etc.

Industrial Disputes (Appellate Tribunal) Act, 1950.— It will be recalled that to remedy one of the chief defects of the Industrial Disputes Act of 1947 the Government of India instituted under the Industrial Disputes (Appellate Tribunal) Act, 1950, a right of appeal against unsatisfactory awards of Industrial Tribunals.

In the early months of 1952 it was reported that the Central Government were thinking of abolishing the Appellate Tribunal in consequence of dissatisfaction among a section of industrial labour on account of the delay involved in appeal proceedings. This caused considerable misgiving, and on the 24th May the

Associated Chambers of Commerce, with the Chamber's full support, presented a strong case to Government for retaining the Appellate Tribunal and even extending its powers. The progress already made in achieving the object for which it was set up, the need for judicial safeguards against unfair or uncoordinated awards of Industrial Tribunals and the unifying influence of the Appellate Court on local adjudication cases were some of the Chambers' reasons for urging Government entirely to dismiss the suggestion that industrial disputes could be adequately or equitably settled without its services. In addition it was proposed that the Government should exercise their powers under item VIII of clause (b) of section 7(1) of the Act to bring the controversial questions of discharge, dismissal, reinstatement and/or compensation within the Appellate Tribunal's scope. They also recommended the addition of a new clause to sub-section (1) of section 7, allowing an appeal from an award if "in the opinion of the Appellate Tribunal an appeal involves a substantial question of principle that ought to be applied in the statement of industrial disputes provided that in such cases leave to appeal is granted by the Appellate Tribunal."

The Chamber itself holds that until industrial disputes legislation is amended in line with the "Nanda approach", discussed in connection with the Labour Relations Bill in last year's report, it would be a grave mistake to expose adjudication proceedings to the limitations of the Act as it stood before the court of appeal was established.

The conflict arising from the absence of specific provision for the right of appeal to the Appellate Tribunal in cases involving dismissal, retrenchment or reinstatement was evidenced by the decision of the Madras High Court reversing the Appellate Tribunal's order in the Madras Tramways Labour case on the grounds that no appeal was admissible, as reinstatement was not included in the matters referable to the Tribunal under section 7(1) (b) of the Industrial Disputes Act unless a substantial question of law is involved. As, however the Labour Relations Questionnaire offered a further opportunity for comment on governmental settlement of industrial disputes and

adjudication machinery as a whole, the Chamber was able to stress in its memorandum the disadvantages of the existing rules and procedure in this and other connections.

Industrial Housing.—Over the past few years the Government of India have propounded several schemes for the construction of houses for industrial workers, the principle underlying all of them being that employers should accept the liability for housing their workers, subject to the grant of loans and subsidies by Government to assist them in meeting the heavy costs involved. Early in 1952 Government made it known that they were intending to allocate a sum of rupees two crores for housing purposes during the coming year and produced yet another scheme for the construction of the houses. This envisaged that Government would subsidise employers up to a maximum of 20% of the costs of their housing programmes, on condition that the houses were built according to official specifications, that they were occupied only by workers and that the rent would be not more than 2½% of the capital costs or 10% of the occupants' wages, whichever was less.

The Chamber made these plans known to its industrial constituents and connected Associations and, on the basis of their comments and replies, put the employers' point of view to Government. It pointed out—and quoted figures in support of its case—that employers had in fact already done a great deal for the housing of their workers, particularly in upcountry areas where it had always been the practice of the tea and mining industries to house the bulk of their labour. The problem of proceeding further with housing schemes fell into two parts: in the mofussil difficulties were not so acute, mainly because land was more easily available, but there were nevertheless problems of finance, water supply and ancillary services; in urban areas on the other hand, and particularly in Calcutta, the problem was an enormous one because of the difficulty and extremely high cost of obtaining suitable land, and the finance involved in large scale housing programmes was generally far beyond the capacity of most employers. In these circumstances the Chamber submitted that the assistance provided by a 20%

subsidy was insufficient and asked Government to consider the possibility of supplying the balance of the cost by loans at reasonable rates of interest.

There the matter remained until August when, housing having been transferred a few months previously to the new Ministry of Works, Housing & Supply, yet another housing scheme was brought forward by Government. This time Government stated that rupees nine crores had been allocated to housing and announced their intention of utilising this in loans and subsidies in the proportion of six crores in loans and three crores in subsidies. Housing construction undertaken by employers would qualify for a subsidy of 25% of the capital cost, plus a loan of 37½% of the cost at 4½% interest or 50% at 5% interest, such loans being repayable over a period of 15 years. Government issued standard specifications, for single storey units and for multi storey units which would be suitable for urban construction, with which houses would have to comply in order to qualify for this assistance and they calculated that their entire programme would enable the construction of 26,500 houses. It appeared that industrial housing and slum clearance had a very high priority in Government's development plans and that Government were most anxious that as many houses as possible should be built as quickly as possible. After the announcement of this scheme a meeting was convened in New Delhi at which representatives of the State Governments, of Labour and of Employers were present and which was attended on behalf of the Associated Chambers by the Vice-President of the Chamber. At that meeting the scheme was criticised by all parties : by the States because they considered that any houses built should be open to occupation by anybody and not restricted to specific workers, by labour because, surprisingly enough, they thought that the Government specifications were over-elaborate and the proposed rents too high, and by employers because they believed that Government had very seriously underestimated building costs. The financial problem was the main one, and it was suggested by the Chamber that more progress would be made if Government could see their way to giving employers an outright grant of 50% of the costs, the employers themselves being left to find the

remainder of the money. It seemed at first as though this proposal commended itself to Government but ultimately it was not accepted and Government in fact made only very slight amendments in their scheme in the light of the criticisms made at the Delhi meeting.

The Chamber kept its industrial constituents and connected Associations fully informed about the plans announced by Government and, when they were finalised, it was left to employers individually to take what action they considered appropriate.

Indian Institute of Technology, Kharagpur: Administrative Staff College.—The Indian Institute of Technology at Kharagpur was officially opened on the 18th August, 1951, as part of the Government of India's plans for improving facilities for higher technical training in the country. Under the Colombo Plan the services of Professor G. A. Robinson were made available by the United Kingdom Government to the Government of India during the year under review, mainly in order to assist the Kharagpur Institute in establishing courses in industrial administration and business management. On the 6th November representatives of the Chamber, the Indian Jute Mills Association and the Indian Engineering Association discussed with Professor Robinson the short residential course in Management to be held at the Institute during February of 1953, tutorial work on the part of men actively engaged in commerce and industry, and the possibilities of the development at Kharagpur of an Administrative Staff College on the lines of the Henley College in Great Britain. The latter proposal was considered by the delegates of the Chambers present at the 1952 Annual General Meeting of the Associated Chambers of Commerce. They were fully in favour of short industrial and business management courses for promising younger men, provided the necessary high standard of teaching could be maintained. Until, however the success of such courses at the Institute was certain they doubted whether industry could or would commit itself to the financial responsibility involved in setting up an Administrative Staff College, and thought that it would be necessary to establish the progress of the less pretentious plans for short lower-level training before this scheme

could be successfully launched. This opinion was communicated by the Associated Chambers to the Chairman of the Industrial Administration & Business Management Committee of the All-India Council for Technical Education early in 1953.

The Coal Mines (Conservation & Safety) Act, 1952.—One of the recommendations which the Planning Commission made with regard to the coal industry was the appointment of a National Coal Board or Commission which would co-ordinate all aspects of Government policy relating to the coal industry. Towards the end of 1951 it became known that the Government of India were contemplating the issue of an Ordinance to give effect to this proposal and the Chamber thereupon made enquiries to find out more precisely what Government's intentions were. As regards the suggested Ordinance, the Chamber protested that there was no emergency to justify a resort to this power and that on an important subject such as this Government should follow the normal Parliamentary legislative process and the coal industry should be closely consulted before any definite action was taken; in addition, the Chamber expressed concern at the power to impose a cess of up to Rs. 10/- per ton on metallurgical coal, which was understood to be contained in the Ordinance. Government's reply was that enactment by Ordinance was necessary because there had been insufficient time to bring forward a Bill during the session of Parliament just ended but that in any case the Ordinance was merely enabling and was intended mainly to co-ordinate activities relating to the coal industry; industry, therefore, need have no apprehensions regarding the effects of the Ordinance. Unfortunately, when the Ordinance was eventually issued in January 1952, the Chamber's fears were fully confirmed: it authorised the appointment of a Coal Board which would supersede the former Coal Mines Stowing Board and which was endowed with powers of the most far-reaching kind in the matter of regulating the coal industry for conservation and safety purposes. A discriminatory cess on metallurgical coal was also provided for in the Ordinance.

The Ordinance, with very little modification, was eventually replaced in March by the Coal Mines (Conservation & Safety)

Act, 1952 and under the authority of that Act the Coal Board, which consisted of five Government officials and did not include a representative of the mining industry, proceeded to introduce a programme of conservation during the course of the year. On behalf of the coal mining industry, the subject was handled by the Indian Mining Association and the Chamber therefore did not take a direct part in negotiations with Government and with the Coal Board. It was found however that the Board's conservation programme, which applied in the first instance only to the Selected A and B grades of coal and which amounted to little more than a restriction on the output of these grades during 1952 to 108% of the 1950 output, was defective in many important respects and was a most serious embarrassment to the mining industry. At the end of the year therefore the Chamber sponsored a resolution, which called *inter alia* for a complete revision of Government's conservation policy, at the Annual General Meeting of the Associated Chambers of Commerce. At the time of writing it is understood that the Coal Board have recently made certain concessions which remedy some of the defects by which their policy has hitherto been marked and that it is their intention during 1953 to extend the conservation scheme to Grades I and II as well as the selected grades of coal.

The Minimum Wages Act : Advisory Board.—In the Chamber's report for 1950 it was recorded that in West Bengal, five committees had been constituted to advise the State Government on the fixation of minimum wages in certain industries coming under the Minimum Wages Act of 1948. During December, 1951, Government also published the Minimum Wages Rules by Notification No. 8073 Lab/112-17/51, providing for the appointment of the various advisory committees and the Advisory Board to be constituted under the Act.

The Chamber was invited by the Government of West Bengal, Department of Labour, on the 2nd September last to nominate a representative for appointment on the Advisory Board being set up to co-ordinate the work of committees, sub-committees, advisory committees and advisory sub-committees

constituted under the Act. In reply the Chamber suggested that as the composition of the Advisory Board was clearly stipulated under section 9 of the Act as equally representative of employee/employer interests, it would be difficult to cover all these interests in the one nomination. If, however, it were known what other employing organisations had been approached by Government, it might be possible to arrange with them the names for submission in order that the widest possible range of affected interests would be represented on the Board.

Government subsequently explained that minimum wages in certain scheduled employments had been fixed by the recommendation of committees appointed under section 5(1) (a) of the Act and in other cases in accordance with the principle laid down in section 5(1) (b). Revision of minimum wages would be done on the advice of Advisory Committees or Sub-Committees including representatives of employers and employees in respect of each individual scheduled employment under Section 6 of the Act. As Government advised that representatives of the Indian Tea Association, the Indian Tea Planters Association, the Bengal National Chamber of Commerce and the Indian Chamber of Commerce had been nominated, the Chamber nominated Mr. E. J. Pakes, the Vice-President, to serve on the Advisory Board on behalf of Chamber interests.

Technical & Statistical Training Schemes.—The Government of India or international training schemes listed in the 1951 report were augmented during the ensuing year by the educational facilities mentioned below :—

- (1) *United Nations Organisation*
 (a) *U. N. Technical Assistance Scheme. Courses in Statistical Quality Control*

The first course of this training scheme was inaugurated at New Delhi on the 13th October by the Finance Minister of the Government of India and on the 10th November the second course was opened officially in Calcutta by H. E. the Governor of West Bengal. These short intensive courses have been or are to be organised by a team of experts sent to India as the result of a request to the U. N. Technical Assistance Administration.

At the request of the Indian Society for Quality Control, the Chamber arranged a group discussion between representatives of leading business managements and the U.N.O. Quality Control team, which took place in the Chamber on the 27th November.

(b) *U. N. Economic Development Fellowship & Scholarships*:—Papers relating to this scheme were circulated on the 8th September. It provided fellowships and scholarships for periods of three to six months' duration for persons having certain professional qualifications and experience in the field of economic and industrial development, transport and communications, co-operative work, public finance and fiscal policies and public administration.

(2) *Training for Indian graduate engineers in the U.S.A.*
 —By arrangement between the Governments of India and the United States of America training was offered at their own cost to graduates of approved Engineering College in India in American industries.

(3) *Indo-German Industrial Co-operative Scheme*:—Training facilities in West Germany were made available by the Government of India under this scheme for persons of 20-35 years of age, having an academic degree and at least two years practical experience. The subjects were heavy machinery, mechanical handling of equipment, telephones, agricultural, textile and tool machinery and electrical instruments.

The Indian Labour Conference.—The 12th Session of the Indian Labour Conference took place at Naini Tal from the 8th to the 11th of October 1952 with Mr. V. V. Giri, the Hon. Minister for Labour, Government of India, in the chair.

Mr. E. J. Pakes, the Vice-President of the Chamber and Chairman of the Eastern India Committee of the Employers' Federation of India, was one of the Federation's four delegates to the Conference, which was also attended by representatives of other employers organisations and of trade unions and by certain representatives of the Central and States Governments. Of the five subjects on the agenda, only the Questionnaire on

Industrial Relations was discussed; the remaining items could not be dealt with and were deferred for consideration by the Standing Labour Committee, the tripartite body of Government employers and labour representatives attached to the Central Labour Ministry. These were :—

- (1) Special review of the tripartite machinery.
- (2) Uniform standards for national and festival paid holidays in private undertakings. (Mentioned in another paragraph).
- (3) Productivity studies and programme.
- (4) Industrial housing the subject of a separate reference in this report.

Although time did not allow complete discussion on the numerous aspects of the Industrial Relations Questionnaire, which as indicated below is being dealt with by a new Committee, the general trend of the conclusions reached showed that,—

1. The shift of emphasis had changed from compulsory adjudication to collective bargaining ;
2. The consensus of opinion was in favour of a reference of a dispute for compulsory adjudication only as a last resort and that it should be made only in exceptional circumstances ;
3. There was general agreement, except from the employer's side, that the Labour Appellate Tribunal should be abolished.

On the last point, an alternative suggestion made by the Federation was that in case the Labour Appellate Tribunal was abolished, the one Tribunal that would be in existence should be appointed by the Law Minister and not by the Labour Ministry and that it should be composed of one sitting judge of a High Court, assisted by a Chartered Accountant and two assessors, nominated by the employer and workers.

The strong case put up by the Associated Chambers at the instance of the Bengal Chamber for retaining the Appellate Tribunal is referred to above.

Further, it was agreed that in the various stages of settlement of disputes, there should first be a notice of change. It would be followed by mutual negotiation through joint committees. There would then be voluntary conciliation and, on its failure, voluntary arbitration, preferably by a board of arbitrators nominated by the parties themselves. The final stage of compulsory adjudication could be reserved for the few exceptional cases.

The question of dismissal and retrenchment and the maintenance of the *status quo* during conciliation and adjudication proceedings could not be discussed in detail for lack of time.

As consideration of the Questionnaire was not concluded, the Labour Minister agreed to set up a 7-Man Committee consisting of one representative of each of the four central organisations of workers and of the three central organisations of employers, for the purpose of evolving an agreed scheme which would form the basis of legislation. Mr. Naval Tata agreed to serve for the Employers Federation on this Committee.

Industrial Holidays with Pay.—It is recorded in another paragraph that the question of standardising holidays observed in India was referred by the Indian Labour Conference to the Standing Labour Committee during the latter part of 1952. When it was known that this matter was on the agenda for the twelfth session of the Conference, the Chamber took the view that the particular subject of national and festival holidays could not be dissociated from the general question of holidays with pay—casual, sickness or statutory leave—and that holidays should be considered by the Conference as a whole. There is some diversity in the practice of different types of industries in the granting of holidays and in the views expressed on this point, and because of the urgency of the problem in industrial relations, piecemeal attention to the one issue of national or

festival holidays only was not thought likely to offer a satisfactory solution. These views were passed on to the representative of the Employers Federation of India.

Steel Allocations to industry.—At the Annual General Meeting of the Associated Chambers of Commerce of India in December 1951, the Bengal Chamber moved a resolution urging the Government of India to consider the rationalisation of steel distribution so as to ensure control of the end-use to which the steel is to be put, by increasing steel allocations to the steel processing and fabricating industries. This resolution was passed unanimously and referred to the Ministry of Commerce and Industry, Government of India. The Government in due course advised the Associated Chambers that they were not prepared to revise the allocations being made to the States, agriculture or ultimate consumers, but had slightly increased the S. D. I. quota of the Development Wing, allowing more steel to the steel processing industries under the "other industries" group.

Although Government's reply could not be regarded as very satisfactory or making any substantial concession to the views expressed in the resolution, the Chamber advised the Associated Chambers that there was no need to take the matter any further for the present, since it appeared that steel supplies were slightly easier owing to the trade recession.

CUSTOMS

Sections 88 and 188 of the Sea Customs Act. From April, until the question was settled during November of the year under review, the Chamber was in correspondence with the Collector of Customs, Calcutta, about the proposed amendments to sections 88 and 188 of the Sea Customs Act. These were designed to improve congestion in the docks by reducing the period of limitation on the disposal of confiscated goods from three months to one month, and that on the auctioning of uncleared or unstored goods from four to two months. Neither the Chamber Committee nor the shipping and importing interests consulted had any objection to this proposal, in normal conditions, except for the possible ill-effects of the amended section 88 in the case of unmanifested cargo. The relevant portion of the section as it stands reads as follows :—

"If any goods are not entered and cleared for home consumption, or warehoused within four months from the date of entry of the vessel, such goods may.....be sold by public auction.....".

A doubtful point was the interpretation of the word "entered" if this section were amended. Excess landed cargo is not manifested and its existence is known only when the Port Commissioners' out-turn report is received, so that it is "entered" at the Customs House only at that stage. The Shipping Subcommittee of the Chamber held that "entered" should be taken as meaning "shown in the manifest entered in the Customs House" and that the two months limitation proposed should become operative from this point.

The Customs Advisory Committee also considered this point at meetings held on the 10th June and the 24th July, but the Collector of Customs, as Chairman of the Committee could not accept the Chamber's interpretation or the contention that the two months limitation should apply only when unmanifested cargo was entered at the Customs House. He agreed, nevertheless to recommend to the Government of India the insertion of a

safeguarding clause in the amended section. In writing to the Chamber itself on this question, the Collector invited the Chamber's attention to the fact that section 88 was permissive rather than mandatory and stated that it was open to the authorities concerned in all genuine cases not to invoke the provisions of the section but to allow reasonable opportunities to the owner to clear his goods. As some misunderstanding arose from the fact that the Collector did not confirm in this letter his promise to recommend safeguards to Government, further correspondence was exchanged which culminated in the Chamber's full acceptance of the amendments proposed subject to a saving clause relating to unmanifested cargo being inserted into it. At the same time the Chamber pointed out the importance of the Collector's statement regarding the permissive nature of the section, as there was every chance of difficulties arising from a provision for auctioning uncleared goods two months from the entry date, when clearance was unavoidably delayed. For instance, there might be disputes over the validity of import licences when the Customs would not allow clearance. To the Chamber's knowledge there had been an instance of delayed clearance on account of a strike at the port of discharge—on this occasion invoices covering imports into Calcutta had not been received until six weeks after the goods themselves had arrived. Compulsory auctioning of the goods under the amended section 88 would in such circumstances be most undesirable and therefore the Collector's stated intention of applying it reasonably was carefully noted.

Excise Gallonage on shortages found in shipping agents' surveys.—As recorded in the report for 1951, the Chamber had asked parties to a dispute about payment of gallonage fees on shortages in liquor consignments to try to settle it as between the carrier and the importer since such cases could not appropriately be settled by the arbitration of the Chamber in view of the wide diversity of detail between individual cases. The Wine Spirit and Beer Association of India, whose members were affected by the issue at stake, drew attention to the disparity obtaining in the administration of Excise Rules between

the ports of Bombay and Madras on the one hand and Calcutta on the other. The Chamber accordingly made enquiries from the Chambers of Commerce at these ports and found that, in Bombay and Madras, only those goods which had crossed the customs frontier were regarded as "receipts" for the purpose of levy of gallonage fees. In other words, Customs authorities there regard excise fees as not payable on shortages or breakages but only on the quantity of liquor cleared through the customs.

The Chamber decided to take up the question with the Finance Department, Government of West Bengal, in an attempt to encourage the authorities to bring the Excise Rules into line with the systems adopted in the other major ports. It was also agreed that a delegation of affected Chamber interests should offer to discuss these points with the Finance Ministry. In the meantime, however, the Chamber reiterated that past claims would have to be settled between importers and carriers. So far no answer has been received from the West Bengal Government to the Chamber's representation and in particular to the Chamber's request that a discussion on this point should be arranged as soon as possible.

Assessment and refunds of Customs Duty: Rejected claims.—The Chamber had cause during 1952 to protest on members' behalf against certain instances of rejection by the Customs authorities of claims for refund of excess import duty on the contention that they were time-barred under section 40 of the Sea Customs Act. The 1951 Finance Act authorised the assessment of surcharges on certain types of piecegoods, but confusion arose at the time from the difficulty of determining what the basic rates actually were, as there had been surcharges applicable since 1942 and there were doubts, shared by the Customs themselves, whether the rates charged before the 1951 Finance Act was passed were inclusive of the earlier surcharges. The position was not cleared up until the 34th issue of the Indian Customs Tariff Schedule was published. This disclosed that overcharges had been made and since it took the Customs some time to discover and admit erroneous surcharges levied, the Chamber considered it wholly unreasonable to debar claims for refund not made within three months.

As the Central Government had upheld the Calcutta Customs authorities' decision, the Chamber took the matter up with the Ministry of Finance, Government of India and, in doing so, emphasised that in these circumstances the technicality of the time limitation prescribed under section 40 could not equitably be applied, for in all fairness the period of limitation should be reckoned from the time when the revised Schedule was available about the middle of August 1951. In the particular case mentioned to illustrate the Chamber's point, an excess duty amounting to Rs. 1,434/- had been paid on a consignment of umbrella cloth during May of 1951, and although the Customs did not dispute the fact that an excess had been charged, the firm concerned had been refused refund because the claim was submitted more than three months after the duty had been paid. Whatever the amount involved, the Chamber considered it wrong in principle that importers should be penalised for an official error and official dilatoriness in correcting it.

A reply is awaited.

Certificates of Origin: Shipments to Italy.—In connection with the form of the Chamber's certification of the origin of goods shipped overseas, reports reached the Chamber towards the end of 1952 of a new regulation introduced by the Italian Customs authorities requiring declarations by Chambers of Commerce at the port of shipment. In correspondence with the Italian Consul at Calcutta it was finally ascertained that goods originating from countries beyond the Straits of Suez and shipment, accompanied by a bill of lading proving their straight origin, need not be accompanied by a certificate of origin. Thus if merchandise of Indian origin is shipped directly from this country to Italy accompanied by a bill of lading proving the above, no certificate is required by the Italian Customs. If, however, the same merchandise is re-shipped to Italy, a certificate of origin is required. In all cases the Italian Customs do not ask for a consular *visa* on such certificates.

POST & TELEGRAPHS

Posts & Telegraphs Advisory Committee.—The Posts & Telegraphs Advisory Committee, first set up during 1949 under the Chairmanship of the Post Master General, West Bengal, actively dealt with a wide range of subjects in the course of five meetings held during 1952. The following is a list of some of the points taken up on members' behalf through the Chamber's representative:—

- (1) Delayed air mails from the U. K.
- (2) Delay in the delivery of telegrams to and from New York (this matter was the subject of a complaint on two separate occasions during the year).
- (3) Postal communications between Calcutta and Gauhati.
- (4) Non-return of forms of acknowledgment of A.D. registered letters.
- (5) Differences in the rate for inland coded telegrams.
- (6) Discrepancies in telegram bills.
- (7) Publication of the P. & T. Guide.
- (8) Despatch of tea samples by air to foreign countries
- (9) Postal holidays.

On the last of these points the Chairman pointed out in some detail the Postal authorities' problem of arranging uniform postal holidays throughout India after taking into account the various holiday lists of the States Governments and the need for maintaining the stipulated number of holidays for different communities. Thus, although in 1952 there was a post office holiday on the 1st November, "Guru Nanak's Birthday", this was not a bank holiday in West Bengal. Again, holidays observed on either one of two successive days had to be fixed, for the sake of uniformity, on the day on which the majority of the States observed them. Subject to all-India arrangements which might emerge from the investigation into the question of

uniform holidays undertaken by the Government of India Committee set up for that purpose this year, the Chamber agreed, and so informed the Postmaster General, that previous constitution with Chambers of Commerce and the Reserve Bank would be useful, to this end, though as far as the Bengal Chamber was concerned, all holidays declared by the Government of West Bengal under the Act were generally recognised and it was only necessary, therefore, to refer to this list and the Reserve Bank in order to appraise the position and decide how postal holidays could conform with local bank holidays.

During November the Chamber had a reply from the Postmaster General intimating that when making future recommendations, the views of the Chambers in Calcutta in reference to Reserve Bank holidays would be placed before the Director General, Posts and Telegraphs. This had been agreed by the Advisory Committee and the Director General's pointed attention had been drawn to the decision.

The result of the Advisory Committee's enquiry into the workings of the phonogram service was reported to members in some detail on the 10th July. This described the system in operation, the work allotment to the operators and the volume of traffic at particular hours of the day. In suggesting remedies for delays in this service, the Advisory Committee noted that there were difficulties during the peak periods which could be relieved if subscribers tried to send phonogram messages as early in the morning as possible. The Chamber asked members to note this recommendation.

Late deliveries of overseas surface mail and internal airmails.—In addition to local representations about late deliveries of sea and air mails through the Posts and Telegraphs Advisory Committee, the Chamber gave unqualified support to an approach to the Director General of Posts and Telegraphs, made by the Associated Chambers of Commerce of India on the 7th July after it had been agreed that widespread dissatisfaction with the time taken in the transmission and delivery of overseas surface mail and the operation of the "All-up Air Mail" scheme should be brought to the notice of the Postal Authorities at New Delhi.

The Chambers had noticed that although the voyage to India was speedier than before the second world war, the delivery of parcels, periodicals and letters by sea mail now took almost double the pre-war time. Allowing for the fact that fewer ships were engaged in the direct mail service now-a-days, they still could not understand why surface mail should take a month or six weeks to arrive, whereas formerly it was delivered within eighteen days. The only reasonable conclusion was that the hold-up must be at Bombay, either on account of congestion, or, in the case of parcels, because the Customs Appraisers Department was inadequately staffed. Government was asked to explain the position and also to enquire into the slow and erratic delivery of packages carried by night air mails to important commercial centres, as there were at that time constant reports of mails being carried part of the way by train or held over for delivery until the next day.

The Deputy Director General's reply was received very recently. It appears that since the suspension of the regular weekly sailings of P. & O. vessels from the U.K., mails are being despatched by any other available steamers, whilst U.S.A. mail, previously coming *via* the U.K., has to be despatched direct on U.S.A. vessels taking a longer time. Analysis of the position had shown that from the U.K. the transit intervals were between 18-27 days: and despatches made at intervals of 1-11 days. From the U.S.A. the transit time was 26-34 days and the intervals between despatches were 4-14 days. In the case of mails from the Straits, Australia, China and Japan, the transit taken was two weeks, three weeks and five weeks respectively; but whereas surface mails were cleared at Calcutta in one day, unavoidable circumstances prevented such rapid clearance at Bombay, a matter which was being attended to. Parcels were held up owing to the elaborate import trade control restrictions; but Postmaster Generals had been asked to minimise this delay in consultation with the Customs at Bombay and Calcutta.

As regards night air mails to Calcutta, Madras and Bombay the Deputy Director stated that such mails should arrive with the second postal issue from those centres; if however letters

were posted late so as not to permit their clearance in connection with the night air mail, they were despatched from the office of posting by day air services arriving in the afternoon, and should be sent out with the last delivery that day. Any other procedure was not approved by the Director General.

It was clear from this reply that the Chambers could expect a general tightening up of the existing arrangements and in recent months there have been no further complaints from members of the Bengal Chamber.

Telephones.—The paragraph in the 1951 report dealing with the Calcutta telephone service mentioned that the Chamber had supported the Telephone Department's idea of reducing the load on the telephone system during the busiest hours of the day by means of captions published in the Press, urging the public to avoid unnecessary calls during the "peak" periods. In a further effort to assist the Department the Chamber requested members to save time in their use of telephone lines by putting their calls through to business houses and establishing contact with the individual to whom they wished to speak *after* the number had been connected. By such means complaints against the defects of the existing telephone system in Calcutta were, apparently, considerably reduced. Knowing the imperfections of this outmoded manual system and that it cannot cope efficiently with the increasing weight of business traffic, the Chamber decided some time ago that difficulties must be expected until it is replaced by the automatic system now being installed. One of the notable improvements of 1952 was the progressive withdrawal of the restrictions on the installation of new telephone connections found necessary in the previous year; and by February last most applications for lines under the "Own Your Own" telephone scheme had been dealt with. Compared with the volume of difficulties and complaints handled by the Chamber through the Telephone Advisory Committee in previous years, the overall telephone position has on the whole been less unsatisfactory than hitherto, bearing in mind the fact that no expenditure on equipment for the present system has been made to any worth-while extent by the Government of India for some time.

Damaged registered mail.—Two cases of apparent interference with registered mail were referred to the Postmaster General, West Bengal Circle, early in the year. The Postmaster's enquiries eventually disclosed that the tearing away of stamps on several different occasions before delivery of the mail to a shipping company had been done before its arrival at Calcutta and wider investigations were made to find out how and when registered mail could be so handled in transit. A second instance in which a registered cover sent by the Chamber itself to Madras was torn open before delivery to the addressee in Madras, was found to be the result of mishandling on the part of postal staff. Because of the seriousness of offences in respect of registered mail, the Chamber makes a point of taking up such cases immediately on receiving the necessary evidence in the way of damaged covers etc.

Despatch of dividend warrants by registered post.—It is compulsory under clause 117 (1) (d) of the Postal Guide to despatch by registered post any package or letter containing stamps, cheques, bills of exchange or other negotiable documents "if the contents are either superscribed upon the cover or are known or manifest to the officers of the Post Office owing to the transparency, insecurity or insufficiency of the cover or to any other cause"; but dividend warrants have not so far been made specifically subject to this rule. On being consulted by the Indian Posts and Telegraphs Department on the need for special protection of dividend warrants, the Chamber offered the suggestion that, although it was desirable for security reasons to register letters if there was any risk of the enclosed dividend warrants being detected, it would be sufficient to include them in the list of documents to which clause 117 (1) (d) of the Posts and Telegraph Guide was applicable.

RAILWAYS

Legal Work of the Railways: Railway claims.—For some years past the reports of the Committee of the Chamber have made mention of the steps taken to bring to the notice of the Railway authorities the inconvenience and financial loss caused by the ditatory handling of claims.

The Chamber therefore welcomed the visits to Calcutta in January and February of Mr. S. Ramaswami Iyer, Officer on Special Duty (Law), and Mr. A. A. Brown, Officer on Special Duty (Claims Prevention), as part of a scheme by the Railway Board to find a solution for the plethora of claims submitted. These gentlemen met representatives of the Bengal Chamber to hear from the railway-user's point of view the Bengal Chamber to hear from the railway-user's point of view the main difficulties experienced in submitting claims. Using information supplied by members, the Chamber made an elaborate survey, analysing the causes of loss and damage to goods sent by railway and suggesting means, legal and practical, which would reduce the number of claims and allow of their more expeditious settlement.

In a memorandum dated 26th March the Chamber suggested that vast operational improvements must precede any diminution in the number of claims and drew attention to the bad condition of rolling stock and the carelessness of operators in handling freight. It also emphasised the very material damage done to certain types of freight by fly and hump-shunting and by careless unloading and stacking of goods.

Under the Railways Act, the railway administration is in the position of a "bailee" and, as such, is required to take as much care over goods entrusted to its care as it would in similar circumstances take if these goods were its own property. The Chamber stressed that these responsibilities should be brought home strongly to all sections of the railway staff into whom should be instilled the idea that senders of goods by rail are "good customers" to a State-owned service, which must be prepared to face increasing competition from efficient road, inland steamer and air transport.

The second part of the Chamber's survey was devoted to claims settlement, in which the railways were making—much to the Chamber's satisfaction—a real attempt firstly to hasten the settlement of claims long outstanding and secondly to devise a plan for the future which would prevent the incidence of these claims being so heavy. The Chamber was first concerned to help in devising means whereby the number of claims might be reduced. In order to prevent claims for losses being rejected on the grounds that they were time-barred, it was suggested that it was advisable to extend the period of limitation to two years by an amendment to Articles 30 and 31 of the first schedule to the Limitation Act 1908; or alternatively, to increase the period to 20 months by providing that the six months granted under section 77 of the Railways Act for submission of claims should not count in calculating the limitation. The Chamber next pointed out that the duties and powers of investigating claims officers were vague and ill-defined and that it was desirable for a hierarchy of responsibilities to be set up. Thus for the various grades of claims, there should be various grades of officers empowered to settle them. If a claim could not be dealt with within a prescribed period by the officer dealing with it, it should be sent automatically to the next higher authority who should be expected to deal severely with unnecessary delay. It was thought that claims not settled within two months might attract interest at the rate of (say) 6% per annum—a salutary reminder to claims officers of the financial losses entailed to firms through delays in claims settlement.

The Railway Board were urged to clarify the legal position in respect of claims on freight that had travelled over several railway systems. Under the present convention, claims must be filed with and settled by the railway administration at destination, but it is established at law that notices must be served on all railway administrations responsible for carrying the freight lost. This inevitably leads to much dodging of responsibilities. It should, the Chamber submitted, be clearly laid down in the Act that the claim need be preferred only against the destination railway since consignors and consignees could not be

expected to know all railways on which their goods had travelled. The Chamber hoped that by regrouping of the railways, the present protracted correspondence which takes place between one railway and another and the different principles on which claims are handled in the various railway groups, would be very much reduced.

While the Chamber has so far received no reply to its recommendations on claims procedure, it has been given the assurance that the question of prevention of damage to consignments due to rough shunting and handling has been prominently before the railway administrations for some time. "Stop-Rough-Handling Weeks" were observed on all railways and were followed up by suitable demonstrations to make railway staff fully conscious of their responsibility for treating goods carefully.

Section 77 and 140 of the Indian Railways Act : Submission of Claims.—As will be seen from the reference to railway claims in the paragraph dealing with the legal work of the railways, the Chamber offered the Railway Board detailed suggestions about claims procedure in an attempt to facilitate expeditious settlement of the large number of outstanding claims. In that survey, the Chamber pointed out the confusion which had been caused by a recent ruling in the Calcutta High Court in the case of the Union of India vs. Indumati Saha whereby notice of claims customarily served upon the Chief Commercial Manager of the railways should be lodged, not against a sectional officer, but against the General Manager himself if it were to be valid.

In August a member drew attention to the fact that the Chamber had in 1945 recommended to members for the purpose of filing railway claims a specimen standard claims form which had been compiled in conjunction with the three State Railways then serving the Calcutta area. By the Calcutta High Court ruling it appeared that claims would only be held valid in court if notice were served in terms of sections 77 and 140 of the Indian Railways Act and the claims form which was addressed to the Chief Commercial Manager, appeared to be no longer suitable for use.

This matter was exhaustively discussed by the Railways Sub-Committee of the Chamber and it was decided to recommend members to safeguard themselves against legal objections which might arise if suits were to be filed in the courts by strict compliance with the terms of the Act providing for the filing of claims in the name of the General or Principal Manager of the railway concerned. As a result of a subsequent enquiry about the position of claims already lodged in the name of the Chief Commercial Manager prior to the judgment of the Calcutta High Court and still pending, it was decided that legal opinion should be taken.

While it is understood that the standard form recommended in 1945 still holds good if properly addressed, interested members will be advised, on application, of the legal opinion about the correct procedure to be adopted in regard to past claims.

Regrouping of Railways.—The Railway Board's proposals for the regrouping of railways and the Chamber's comments on them were last mentioned in the 1950 report. The Southern, Central and Western regrouping plans were put into operation in 1951 and a plan for regrouping the railways of North Eastern India was adopted by the Ministry of Railways from the 1st June 1952. This is as follows:—

- (1) The Northern Railway—having its head-quarters at Delhi and covering :—
 - (a) The entire Eastern Punjab Railway:
 - (b) The Oudh and Rohilkhand Railway portion of the East Indian Railway, now the Moradabad and Lucknow Divisions.
 - (c) The Jodhpur and Bikaner metre gauge Railways ; and
 - (d) The Delhi-Rewari-Fazilka section of the former Bombay, Baroda and Central India Railway.
 - (e) Allahabad Division of the East Indian Railway.

- (2) The North Eastern Railway- having its headquarters at Gorakhpur and amalgamating the following lines :-
- (a) The O.T. Railway.
 - (b) The Assam Railway.
 - (c) The Fategarh Traffic District of the former Bombay and Baroda Railway.
 - (d) The Khana-Jamalpur Loop (excluding Jamalpur) of the East Indian Railway.
 - (e) Bandel-Barharwa, Bandel-Naihati sections of the East Indian Railway.
 - (f) Naihati-Azinganj section of the East Indian Railway.
- (3) The Eastern Railway with its headquarters at Calcutta, and made up of the following lines :-
- (a) The Bengal Nagpur Railway ;
 - (b) The Sealdah Division of the East Indian Railway ; and
 - (c) The remaining sections of the East Indian Railway.

The North Eastern regrouping scheme was revised three times before it finally came into operation. The plans sent to the Chamber for comments at the beginning of 1951 were an acceptably modified version of the 1950 scheme; but these again were revised by the Central Advisory Council of Railways on the 6th March 1952, transferring the Allahabad and Lucknow Divisions and the Sealdah Division of the former East Indian Railway to the new Northern Railway and the North Eastern Railway respectively, and situating the headquarters of the latter railway at Gorakhpur instead of at Calcutta as had first been proposed. These changes evoked strong opposition from commercial interests in West Bengal, ultimately met only in so far

as Government agreed, after much discussion, to place control over the Sealdah Division with the Eastern Railway. The Bengal Chamber's main concern in this controversial matter was firstly the possible difficulty that might arise for the coal industry from the transfer of the Allahabad and Lucknow Divisions to the Northern Railway, as Mogulsarai is an important marshalling point for wagons to and from the coal fields; and secondly, the detrimental effects that might ensue from control at Gorakhpur, instead of Calcutta, of the movement of food to Assam and of jute and tea to Calcutta on the railway systems now comprising the North Eastern Railway. As, however, Government agreed to set up a railway movement liaison organisation at Calcutta to ensure the efficient movement of traffic between the Calcutta area, North Bengal and Assam and to establish a liaison officer at Mogulsarai also, the Chamber decided to leave these arrangements to work themselves out for the present and has not as yet had any specific complaint to make attributable directly to the re-grouping now in operation.

Informal Quarterly Meetings of Railway and Commercial Representatives. Informal meetings between representatives of Chambers of Commerce and senior officials of the railways operating in the Calcutta area were first started in 1933 and have been held at three monthly intervals since then, except for a short period during the last world war. They have always proved a valuable means of bringing to light the view-point of the commercial community and the railway administrations on matters of common interest and of dealing on the spot with difficulties which might otherwise be the subject of lengthy correspondence.

At three of the four meetings held during 1952 the Chamber's representation of members' difficulties either elicited from the railway representatives a statement on the position giving rise to them and steps being taken for improvement, or suggested ways in which they could be straightened out. A variety of such subjects was taken up through the Chamber in the course of the past year, including several rail movement problems, registration fees paid by traders to the railways for wagon indents, overcharges of freight etc.

It was agreed some years ago that individual claims cases should not be referred to the Quarterly Meetings unless they were illustrative of general difficulties involving questions of principle or policy, an arrangement which the Chamber has strictly observed. Two claims questions which the Chamber thought could be discussed with advantage to the railways and the business community were put up on that basis. The first of these was consistent repudiation by the railways of claims for shortages in consignments on the grounds that they were the result of running train thefts and were not the railways' responsibility; the second was the settlement of bills or claims arising before or immediately after partition. The railways' policy in connection with the first of these points was adequately explained. As regards pre-partition claims, the situation is still not clear in that there has been no recent indication of the action being taken by the Eastern and North Eastern Railways finally to dispose of claims and bills payable by the railways serving Calcutta before the 15th August 1947. In some instances verification from the railways now in East Pakistan is awaited; but in others this difficulty does not apparently arise. The Chamber is now awaiting the outcome of its recent request for attention to the question of outstanding pre-partition bills or claims at the Informal Quarterly Meeting to be held at the end of February 1953.

Howrah Goods and Howrah Area Advisory Committee : Nominated days of Loading.—In July 1947 the Railway Advisory Committee, Howrah was constituted by the East Indian Railway with the Commercial Superintendent, Howrah, as Chairman. It is now entitled the Howrah Goods and Howrah Area Advisory Committee and meetings are held at three months intervals under the Chairmanship of the Superintendent Commercial, Eastern Railway, Howrah.

To substantiate general complaints put up at these meetings about the nominated days of loading system, which was introduced by the East Indian Railway before the Howrah Division was absorbed into the Eastern Railway under the railways

regrouping scheme, the Chamber asked members whether they had specific reasons for objection. The response indicated a considerable degree of dissatisfaction with the system, primarily because of difficulties in effecting urgent despatch of goods if the consignment could not be made ready by the nominated day or days for a particular destination and had to wait until the next loading day, sometimes for a week. Another disadvantage brought to light by the Chamber's enquiry was the rush and congestion in the railway shed and cash section on loading days, besides detention of lorries queued up at the station. Bookings under the system were apparently a further cause of worry, even after acceptance of forwarding notes at the Registration Section.

In forwarding these and other points to the Divisional Superintendent, the Chamber made two suggestions for remedying the situation: these were:—

- (a) to make an arrangement for the acceptance of forwarding notes providing for loading of a wagon to a particular point on at least three days in the week, possibly by restricting the number of forwarding notes for acceptance on each of the three days, on the "first come first served" principle; or
- (b) to abolish the present system and make loading to any point permissible, subject to restriction on the total number of wagons to be allotted each day.

At a meeting of the Howrah Advisory Committee at the beginning of 1953 it was agreed that all the complaints about the nominated loading system received from the Chambers of Commerce and Associations should be passed on to the Chief Commercial Manager of the Eastern Railway for reference to the Railway Board. The Chamber is consulting members again in order to decide whether the objection to the system is general enough to warrant a direct representation, or participation in any joint representation which Chambers and Associations in Calcutta may agree to make to the Railway Board.

Eastern Railway : Informal Meeting with the Local Trading Public.—At these meetings which are now held with the Howrah Divisional Superintendent, Eastern Railway, representatives of firms having difficulties to discuss or suggestions to make regarding rail traffic facilities at Shalimar, Garden Reach, Ramkrishnapur and Armenian Ghat Out-agency stations may attend to present their case in person, or, if that cannot be arranged, leave it to the Chamber's representative to do so on their behalf. Such matters as problems concerned with the booking of "smalls," unloading by crane, slow deliveries, difficulties in booking wagon load consignments at Shalimar, delayed issue of R/R's and the like were considered at the meeting held during August last. Enquiries are still being made by the Assistant Superintendent-Commercial into the possibility of meeting a general request for the introduction at Shalimar of the Howrah system of advance acceptance of smalls consigned to stations *via* Wallair. In fact, attention given to "small" traffic problems has been one of the most useful results of these informal meetings since they were originally initiated during 1950 by the former B. N. Railway.

Increased Charges for Private Railway Sidings.—At the beginning of the year the Chamber was informed that the State railways had considerably increased their charges for the maintenance of private sidings. As the jute industry appeared to be most affected in the Calcutta area it was left to the Indian Jute Mills Association to deal with the matter in correspondence with the railways. So far as the Chamber was concerned, the increase was accepted when it was revealed at the Informal Quarterly Meeting held at the end of May that the railways had been incurring a loss in the upkeep of private sidings and the increase was the inevitable result of the general rise in the cost of labour and materials.

Some months afterwards a member reported to the Chamber that enhanced rates for railway sidings were being charged by the Calcutta Port Commissioner's railway administration. From its shipping representative on the Port Commission, the

Chamber learned that the circumstances were identical with those considered in the case of the State railways and decided that the additional charge could not reasonably be disputed.

Proposal to abolish first class travel on Railways.—The Associated Chambers of Commerce in June sought the views of constituent Chambers on the statement made on the 5th June in the House of the People by Mr. Lal Bahadur Shastri, Railway Minister, that it was Government's intention to abolish first class travel on the Railways as soon as possible.

The Bengal Chamber, while expressing full sympathy with the Railway Board's attempt to prevent overcrowding in third class accommodation thought that the Railway Board should be warned against any hasty action to abolish first class facilities without full consideration of the consequences. It was incorrect, the Chamber thought, to imagine that first class travel could not pay its way or that higher class travel, if suitably developed, should not be a profitable undertaking for the railways. It seemed to the Chamber that if first class rail travel had lost many passengers to air travel, it was largely due to the failure of the Indian railways to issue attractive publicity material and make railway travel effective by improving the service given. The scheme to increase the number of air-conditioned coaches however was considered a hopeful sign. Further, in Government's attempt to promote the tourist industry as a measure for securing foreign exchange, it was considered important that first class rail accommodation should be available to tourist centres and health resorts in the interest of both foreign travellers and those taking leave within India. It is understood that these views were passed on to the Railway Board by the Associated Chambers.

The position is being watched. Should the provision of air-conditioned coaches keep pace with the withdrawal of ordinary first class coaches, there should be no cause for complaint.

Movements to Assam, North West Bengal and North Bihar via Sakrigalighat-Maniharighat.—Reduced offerings of goods traffic by the Assam Rail Link for destinations in Assam, North West Bengal and North Bihar were enquired into by the Chamber at the request of the Chief Operating Superintendent, Eastern Railway, during August. As the Railway were thinking of stepping up the capacity of the Sakrigalighat-Maniharighat route to these destinations, the Superintendent wanted to know why there was a lull in the goods traffic, how long it might continue and what were the prospects for the near future.

So long as the tea industry's recession continued the Chamber thought there was little likelihood of improved bookings to stations *via* Sakrigalighat-Maniharighat since equipment and stores for tea gardens in Assam and North West Bengal had been consigned *via* this rail route in considerable bulk. Another apparent reason for the fall in bookings was the unreliability of this line on account of continuous breaching by floods, with the result that firms preferred to despatch goods by river steamer or by passenger train in order to avoid irregular movement and the risk of theft in transhipment from broad gauge to metre gauge.

The opening of the Sakrigalighat-Maniharighat route to "smalls" traffic was suggested as one way of improving the position, but the Chamber could give no indication of the future demand for wagon space *via* the Assam Rail Link.

Discussion with Mr. S. S. Vasist, Transportation Member, Railway Board.—Reference is made in another paragraph to the meeting of Chamber representatives with Mr. S. S. Vasist, Transportation Member of the Railway Board, and the outcome of their talk on the subject of shipping congestion in the Calcutta port owing to inadequate rail movements of coal to the docks. Other railway matters taken up on this occasion were :—

- (1) *The Five Year Plan allotment to transportation* :—
The details of the expenditure on railways under the Five Year Plan could not be defined until the

plan had been finally published and adopted, but Mr. Vasist explained on being questioned about this that the railways were planning on the basis of an annual allotment of Rs. 80 crores to cater for the development of the railways on a scale that would cope with the industrial development visualised. It was desirable that there should be no cutting of the allotment for railway transport and that the estimated cost of industrial development should include provision for transport in addition to the amount allotted for existing railway development. Mr. Vasist agreed with the Chamber's view that railway development must precede not follow, industrial development, up to the limit of the railways' capacity to plan and spend.

- (2) *Railway facilities in Southern India : Proposed Ernakulam/Quilon Railway* : Some weeks before the Chamber had this opportunity for discussion with Mr. Vasist, the Associated Chambers of Commerce of India had written to the Railway Board about grave difficulties being experienced by industries in South India on account of the poor facilities for the movement of raw materials and finished products on the railway system in that area. A strong plea was put up for attention to a situation which had, if anything, worsened since the railways regrouping scheme had been introduced, particularly in respect of rail transport serving the Travancore-Cochin area. As the Board had not replied, the President, as President of the Associated Chambers, brought this complaint to Mr. Vasist's notice in the course of this interview. The gist of his answer was that the Railway Board were fully conscious of the difficulties under discussion. The Ernakulam/Quilon Railway Project had been sanctioned and work on it begun, though it still had to be decided—and soon would be decided—whether it should be a

broad gauge or metre gauge railway. Since this line would be mainly for passengers, carrying only a few wagons for steel and other purposes, the bulk of the goods traffic would have to go by waterway as before.

(3) *Ganges River Project*.—The Chamber's interest in this project is recorded elsewhere in this report. Mr. Vasisht confirmed that the new bridge over the Ganges would be located at Mokameh. Consideration was still being given to the Farraka Bridge Scheme, being urged by the West Bengal Government. If this materialised it would be a long term project, taking some 7 to 9 years for completion, but should the scheme be accepted, the Railway Board's full co-operation was assured.

(4) *Re-grouping of Railways* : In reviewing the effects of the recent regrouping of railways into the Northern, North Eastern and Eastern Railways, the Chamber representatives had no adverse comments to make at this particular point of time as, so far as they could judge, the scheme had worked satisfactorily. From the railways' point of view Mr. Vasisht confirmed that the scheme had worked well and that administrative adjustments which had been and would be necessary, presented no insuperable difficulties. Further information on the Chamber's concern with the regrouping scheme is given in another paragraph.

Railway Freights on Coal. When the railway budget was presented in Parliament during February, the Government of India announced their intention of making a 30% increase in railway freight rates for coal with effect from 1st April 1952. Since it was clear that the consequently increased costs of this basic raw material would be a considerable burden on industry, the Chamber suggested that the Indian Mining Association should present Government with the coal industry's case for an abandonment of the proposal and that other Associations of industrial coal consumers should endeavour to estimate how

they were likely to be affected by the increase and, if it seemed that the burden would be heavy, should protest to Government. The Associations concerned accordingly protested but their protests and arguments were rejected by Government on the ground that the increase was necessary to assist the railways in covering their working expenses and was justified by the fact that coal was already being carried at rates which involved the railways in a loss. The Chamber itself took an opportunity of raising the subject with the Finance Minister but he was quite definite in stating that Government were not prepared to alter their decision and accordingly the increase had eventually to be accepted.

Claims against the Railway Department of the Calcutta Port Commissioners. A case of some difficulty involving the rejection of a claim against the Calcutta Port Commissioners' railway on account of goods damaged in transit was taken up informally with the Commissioners during July and explained in their reply. The position in this and other similar cases is that in accordance with normal railway procedure, the Port Commissioners railway holds a survey before delivery of goods consigned at railway risk so that actual loss or damage may be correctly assessed. Claims in respect of goods cleared without a survey, but under qualified receipts, cannot be entertained under the Commissioners' present rules. Since it may be difficult to prove claims on the strength of an endorsement on a railway receipt made before the survey rule was introduced, it is advisable that wagons be unloaded in the presence of the Commissioners staff if possible and packages which may have been tampered returned to the loading point so that a proper survey may be carried out.

MA RINE

Commissioners for the Port of Calcutta : Chamber representation.—It will be recalled from the record contained in the 1948 and 1949 reports that the Chamber's representation on the Calcutta Port Commission was reduced from six to three seats under the Bombay, Calcutta and Madras Port Trust (Amendment) Act of 1941, despite clear evidence then submitted to the Central Government of the inadequacy of this allocation in proportion to the value and extent of the commercial, industrial and shipping interests in the membership of, or connected with, the Chamber.

A second and equally strong protest became necessary during March 1952 when the Ministry of Transport notified Government's decision to redistribute the eleven "commercial" seats on the Commission, allocating to the Indian National Steamship Owners Association one of the three seats held by the Chamber. On this occasion the Chamber had cause for dissatisfaction not only with the manner in which its wide activities had been ignored, but also with the small place given to shipping in the panels of commercial interests which the electing bodies were asked to represent through their quota of seats. Apart from the shipping seat granted to the above-mentioned Association, shipping interests were left with only one of the two seats of the Bengal Chamber, as the shipping seat formerly included in the Indian Chamber's representation was eliminated. Thus shipping as a whole was made subordinate to the other commercial panels represented in the remaining nine seats. The great part of these interests, namely, jute, tea, oil, coal, imports, exports, public utility and "general" come within the Chamber's scope. For instance, over 90% of the jute manufacturing industries, and the bulk of the jute trade ; more than 80% of the tea industry in N.E. India ; collieries raising nearly 60% of the total coal production, supplying the greatest volume of coal for export and bunkering ; a similarly high volume of imports including imports of machinery, oil and stores are within the Chamber organisation. As regards shipping, Indian and non-Indian,

the tonnage engaged in overseas trade is either represented in the Conferences connected with this Chamber or in the membership of the Indian or Bengal National Chambers, and it could not, in the Chamber's opinion, be in the best interests of the Port to overlook the importance of shipping concerned with overseas trade in these administrative arrangements.

In this letter and in personal representations at New Delhi the Chamber recorded a strong request for Government's reconsideration of the existing arrangements when an appropriate opportunity arose. Early in April the Ministry of Transport replied to the effect that the matter had been reviewed again in the light of the foregoing points, but that Government could not modify their decision.

At present Mr. E. J. Pakes of Messrs Mackinnon Mackenzie & Co., Ltd. and Mr. G. A. S. Sim of Messrs. Andrew Yule & Co., Ltd. are the two Bengal Chamber representatives, the former representing shipping and the latter jute tea and oil.

Congestion in the Port of Calcutta.—Between July and November of 1952 the Chamber, in close consultation with its Shipping Sub-Committee gave unremitting attention to the congestion of shipping in the Port of Calcutta caused by (1) the accumulation of foodgrains in the dock, so reducing the availability of discharging and/or loading berths for general cargo ; and (2) the shortage of railway wagons for the movement of coal to Calcutta which in turn resulted in an accumulation of collier vessels waiting for coal berths. On 5th July the Chamber sent a telegram to the Hon'ble Minister of Transport and Railways, Government of India, drawing his personal attention to the position and urging immediate action to step up the supply of coal to the full capacity of the coal loading berths by arranging for the allotment of five to six hundred coal wagons daily from the coalfields to the Calcutta docks during the next three weeks. The Ministry of Transport in their reply stated that arrangements to relieve the congestion were already in hand and included the acquisition of additional

godowns, a programme for despatching 20,500 tons of food-grains by rail, the engagement of about a hundred military trucks for the appointment of additional handling contractors. With regard to coal shipments, the Ministry stated that orders had been issued by the Ministry of Production to increase the existing quota by 90 wagons a day for one month and that the position was being watched. On the 26th July the situation was still so serious that the Chamber telegraphed again to the Ministry and re-emphasised the need for speeding up coal arrivals at the docks as the wagon supply fell far short of the Ministry of Production's daily quota. There were then 97 ships in port of which 46 were colliers. But early in October the problem was still acute in that there were 82 ships within the port and 33 detained at the Sandheads, including 25 collier vessels. This led the Chamber to a strong representation to the Ministry of Commerce and Industry. For apart from the difficulties of the existing transport conditions, the unsatisfactory movement of coal vitally affected the country's export trade, as well as the movement of steamers into and out of the Port and sudden, unpredictable changes made in wagon supplies upset all connected arrangements. Merchants and shippers could not cancel vessels which had been chartered some time before; the vessels on arrival were delayed and the inevitable congestion resulted, whilst large sums in demurrage had to be paid. The Chamber's purpose in this representation was to impress on Government the importance of avoiding a repetition of this state of affairs by well-planned coal wagon allotments for the future and the immediate provision of increased numbers of down-country wagons for the transport of coal up to the full capacity of the docks, not overlooking the fact that if the situation were to be retrieved, there must be no sudden arbitrary interference with the allotment. This position was not relieved until about the second week in November.

It is mentioned elsewhere in this report that the subject of coal transport to the docks was discussed with Mr. S. S. Vasisht, Transportation Member, Railway Board, on the 7th November. He said that the Railway Board had no difficulty in accepting

the Chamber's contentions regarding the importance of a regular daily flow of wagons and of avoiding cuts or delays in issue of licences to colliers. He agreed that it was similarly in the Board's interests that the wagon flow should be steady at an agreed figure and promised to take the matter up, but would require an assurance that if 500 wagons per day were allotted, the export trade would cope with that number.

As regards long term arrangements, Mr. Vasisht explained that this would depend on various considerations on which the Coal Commissioner would be consulted, but that the Railway Board hoped to be able to maintain sufficient transport during the ensuing busy season and throughout the spring of 1953, provided certain suggestions made to the Commissioner were implemented.

Detention of Cargo alongside Steamers. This involved question has come up periodically for the attention of the Chamber Committee and the Shipping Sub-Committee in the past; but the arrangements agreed from time to time between the parties concerned with the export of jute goods from Calcutta have not worked to the entire satisfaction of the jute mills, jute shippers, boating companies and ship-owners or agents, whose individual points of view had to be given due consideration in any efforts to speed up the whole process of loading. Discussions between representatives of the Shipping Sub-Committee, the Indian Jute Mills Association, the Calcutta River Transport Association and the Calcutta Jute Fabrics Shippers Association, held during February, revealed the different causes of detention of lighters waiting alongside for loading into vessels in the stream or in the docks, but had no decisive effects on the shipment delays giving rise to this complaint. All aspects of the matter were therefore reconsidered by the Shipping Sub-Committee towards the end of April in the light of the River Transport Association's contention that the difficulties of lighter companies were due to the steamer agents' practice of registering cargo alongside some time before the steamer arrives in port, so that mills brought gunnies to the dock area prema-

turally and lighters remained loaded for some time before the vessel was ready for accepting cargo, a position which had been further complicated by jute shippers demanding inspection of goods at the time of registration.

After careful study of the general position the Chamber, acting on the advice of the Shipping Sub-Committee, devised a scheme for expediting shipments of gunnies in which each of the parties involved in the export of jute goods should take part. To this end the following recommendations were made, in the first place to steamer agents in Calcutta :—

- (1) Cargo should not be registered alongside if the steamer is not in port.
- (2) Every effort should be made to declare "readiness" dates as correctly as possible.
- (3) When a vessel is loading a considerable quantity of jute goods for various destinations, "closing" dates should be suitably staggered and a circular issued to the Indian Jute Mills Association, the Calcutta Jute Fabrics Shippers Association and the River Transport Association giving the necessary information.

The Chamber realised that such "readiness" and "closing" dates might be subject to variation under present conditions.

Since the loading of cargo into boats after the vessel arrived was not feasible and might lead to serious delays, especially in the case of ballasters, the Chamber suggested to the Calcutta River Transport Association that cargo be loaded in accordance with the "readiness" dates of vessels in the order indicated by the steamer agents' notice of "closing" dates, loading being done with due regard to the order of intake of the steamer. At the same time the Chamber recommended consideration of an increase in the eight day free period after which demurrage charges become payable by the jute mills under an earlier arrangement agreed with the Indian Jute Mills Association, any losses being made up by an increase in boating rates.

As regards the supply and shipment of gunnies, the Chamber addressed the Indian Jute Mills Association and the Calcutta Jute Fabrics Shippers Association, apprising them of the arrangements proposed to the shipping and lighterage interests and asking, in the case of the mills, that the question of delays be examined in relation to the due date fixed under the Association's gunny contract. This requires the registration of goods alongside on or before the last day of the month, irrespective of whether the steamer is able to load, resulting in congestion of gunnies cargo on the due date. The need was to find some method whereby the goods would not be brought down until the steamer was ready to load. The jute goods shippers in turn were requested to attend to the early preparation of shipping documents and the placing of these on board in good time, and similarly to give attention to the question of altering the gunny contract due date, in consultation with the Indian Jute Mills Association, with a view to fixing two dates in each month.

From the replies received up to the present it appears that the Shipping Lines are largely in agreement with the Chamber's views. It has been shown in a recent letter from one of the Shipping Companies that failure on the part of gunny shippers to complete all necessary shipping formalities and obtain customs passes by the closing date is responsible for much inconvenience, not only to the boats containing gunnies, but to the vessel and to other shippers whose cargo is lying alongside ready for shipment. The Indian Jute Mills Association and the Calcutta River Transport Association have been asked to comment on this report. Meanwhile the Chamber is waiting to hear what has been decided with regard to the amendment of the gunny contract due date.

Registration of boats alongside Steamers.—Another question on which the Calcutta River Transport Association sought the Chamber's guidance was the procedure for registering boats arriving alongside vessels with cargo for loading. The difficulty seemed to be that instead of registering boats as soon

as the boat note had been handed over on its arrival, some steamer agents would not register until the number of the boat and the cargo marking had been verified, so creating a delay which might prevent registration by the due date. This problem was referred to the Chamber's Shipping Sub-Committee as also to shipping interests in the membership of the Conference who held that whilst it was the usual policy of the Lines to register boats when they were actually present alongside, they reserved the right to inspect their contents and to qualify boat notes on their findings.

Since circumstances and procedure varied in different trades the Chamber thought it best to leave the Conferences covering each trade to adopt their own arrangements for registration. It seemed to the Chamber that ship-owners had an undisputable right to examine contents of boats at the time of registration.

Calcutta Port Development.—(a) *General* :— During the early part of the year it was announced in the Press that the Calcutta Port Authorities had drawn up a Five Year Plan for improvements in the dock area which the Planning Commission had tentatively approved. In May the Chairman of the Port Commissioners made it known that he hoped to be allocated, by the Central Government, a substantial loan—a figure of 12 crores was mentioned for these development projects. It was thought advisable for the Chamber, in conjunction with those interested, to offer certain recommendations to the Commissioners so that they might be guided in the allotment of this loan by the first-hand opinions of those intimately concerned with the working of the Port. Accordingly the shipping interests of the Chamber, and the various Conferences connected with the Port of Calcutta were invited to express their views on the improvements which demanded both for immediate action or inclusion in a long term programme. On the basis of the comments received, which for the most part supplemented a detailed statement drawn up by the Shipping Sub-Committee, a memorandum was compiled and forwarded to the

Chamber's representatives on the Port Commission in order to enable them to discuss the matter with the Port Authorities.

This memorandum divided the items requiring attention in the Port into two categories :—

- (i) those which did not involve heavy capital expenditure or extensive equipment which could be carried out immediately ; and
- (ii) those which would take some time to put into operation because of the construction and equipment necessary and would therefore require long term financial aid.

In the first category were included such items as adequate repair to transit sheds ; improved lighting within the dock area of the sheds with special reference to ore dumps ; provision of barges and trucks for the removal from ships of ash, rubbish, fuel oil deposits ; adequate water supply facilities ; and mechanical facilities. Among the items recommended for the forward programme were improved crane facilities, including a heavy-lift crane ; provision for generators and mechanical handling devices ; the complete overhaul of the Port Railway system ; the construction of fully-equipped refit berths ; oil storage tanks for bulk oil ; and extensive dredging of the Hooghly.

This memorandum was made available to the Chairman of the Port Commissioners and his detailed reply has recently been received. At the time of writing this is having consideration, but it is clear from this letter that while many of the points made by the Chamber for immediate improvement are already covered by regular maintenance and replacements, most of the long term suggestions are already receiving consideration by the Port Commissioners or will be gone into as soon as possible.

(b) *Installation of a Mechanical Grain Discharging Plant.*— Before the general improvements in the port mentioned above

had been recommended to the Commissioners for the Port of Calcutta, the Chamber for some years had concerned itself with the question of the installation of a mechanical grain discharging plant in order expeditiously to deal with heavy imports of grain. Very little progress has been made in arriving at a decision on this matter for, as recorded in the 1951 Chamber report, the Ministry of Food and Agriculture, Government of India, with whom the decision lay, had cancelled orders which had been placed for grain discharging plants. Although some progress was made in respect of the Port of Bombay, so far as is known Government have not re-entered into negotiations for the purchase of a plant for Calcutta. Recently the Chamber Committee, in consultation with their Shipping Sub-Committee, agreed not to press this question for the present. With the emphasis on the expansion of India's overseas trade and the improvements necessary at the Port of Calcutta to speed up the loading of export cargoes such as coal and ore, heavy expenditure for the discharging of foodgrains had become less important. A further factor which influenced the Chamber in this matter was that many of the existing difficulties in the slow clearance of grain ships was due to the dilatory manner in which Government removed the grain from the dock area. To speed up unloading, therefore, would be of little help until adequate arrangements were available for the rapid movement of grain from storage sheds.

(c) *Improvement in facilities in the dry docks* :— Early in the year complaints were received by the Chamber that the water supply in the Kidderpore Dry Dock was inadequate for hose-testing shellplates and was obstructing repairs to vessels. This was because of the low water pressure and the bad condition of the hoses. An investigation into the position by Lloyd's Surveyors revealed not only defective water supplies, but the absence of a number of other facilities both in the Kidderpore Dry Dock and King George Dry Dock. In both docks the condition of the stairways, steps, handrails and the fighting facilities were poor, and in certain cases, resulted in danger to those using the dry docks.

The Chamber, in consultation with the Shipping Sub-Committee, reported the matter to the Port Commissioners and also drew attention to the lack of facilities for lifting ship's heavy equipment and inadequate water for circulating ship's refrigerating machinery. Other points such as delayed supplies of drinking and boiler water and the need for an electricity supply from the shore for the switchboards of vessels were also mentioned. The Port Authorities agreed to look into the points raised, and as a result of continued pressure for some months from the Chamber, the suggestions made were gradually given effect to by the Port Commissioners. The matter is still under review.

Shortage of Pilots and Harbour Masters in the Port of Calcutta.—It was recorded in last year's report that the Chamber had pointed out to Government that there was a deficiency of trained Harbour Masters on the staff of the Calcutta Port Commission and of these only a limited number were available for the actual movement of ships. The shortage of personnel continued to cause anxiety to shipping companies during the first part of 1952 and a meeting was convened in April between the Shipping Conferences and the Port Commissioners to ascertain what steps were being taken to remedy the situation. By August last the Port Commissioners were satisfied that the position of recruitment had improved and would continue to improve within the course of the next year. The Chamber, however, maintains a constant interest in this and other aspects of port efficiency.

Port Working Committee.—In November, in their endeavours to improve the general working of the port, it was suggested by the Chamber to the Port Commissioners that, as had been done some years ago in Bombay, a Port Working Committee should be set up. This Committee, composed of representatives from the Port Commissioners, steamer agents and stevedores, would periodically visit the docks after which a meeting would be held at which points arising from the visit as also other matters affecting the general efficiency of the port

could be discussed. The major conferences in Calcutta were in agreement with this suggestion but felt that full representation should be given to steamer agents on the Committee, some of whom should be technical men who would be able to advise on matters such as dry-docking and repairs to steamers. At the time of writing this matter has not been finalised.

Labour position in the Port of Calcutta.—The Chamber report of 1951 gave a detailed account of the serious labour position which had arisen in the port during that year. It is gratifying to be able to report, however, that the situation steadily, if slowly, improved during 1952 and that by the end of the year general satisfaction was expressed with the manner in which labour were working. A number of reasons contributed to this improvement but in the main it appeared that both the Dock Mazdoor Union—instrumental in instituting the “go-slow” movement—and labour became aware that the continuance of these practices was not improving their position and was in fact acting to their detriment. Coupled with this, the Dock Mazdoor Union suffered a setback at the elections and only managed to win one out of the three issues before the Central Government Tribunal in the Master Stevedores Association adjudication case.

The Shipping Sub-Committee throughout the year, along with stevedores and steamer agents, were forced to adopt a firm attitude towards the Dock Mazdoor and this in itself appeared to have a salutary effect on the position.

On the 25th April the Master Stevedores Association, in consultation with the Shipping Sub-Committee, recognised the National Union of Dock Labour and although from time to time that Union placed demands on stevedores, no concessions of importance were given as there was a clause in the agreement with the Association which laid down that all other items except those mentioned were to be kept in abeyance until the creation of the Dock Labour Board. The formation of this Board, as

also the introduction of the Calcutta Dock Workers (Regulation of Employment) Scheme 1951, is referred to elsewhere in this report.

The Master Stevedores Association in the adjudication case—referred to in last year's report—had a favourable decision on two out of the three issues before the Industrial Tribunal. These were (a) not less than 12 bags sling—implying that more bags could be loaded by stevedores if they so desired provided the requisite number of gangs was given—and (b) that the supply of relief gangs was at stevedores' option. An appeal has been preferred before the Appellate Tribunal concerning the other issue which concerns that section of the Expert Committee's report which lays down a minimum of one gang per hook per single sling up to, but not including one ton. The award was to the effect that stevedores could not vary their loads and had to continue their previous practice in respect of the amount of cargo loaded in a sling. At the time of writing the appeal has not been heard.

The Calcutta Dock Workers (Regulation of Employment) Scheme, 1951. Last year's report referred to the promulgation of the Calcutta Dock Workers (Regulation of Employment) Scheme 1951. This Scheme could not be brought into operation until the formation of the Dock Labour Board—the administrative body to run the Scheme. The number of seats to be allotted to the various representatives on this Board caused much discussion and was the main factor in causing delay. The generally accepted proposal was that there should be four seats for stevedores and shipping interests, four seats for Government and four for the Unions. As however there were only three Unions, if this proposal were put into effect one Union would receive two seats. The Dock Mazdoor Union claimed that the seats should be allotted to them as they represented the largest proportion of labour in the port. The proposal was opposed by the other two Unions, the Master Stevedores Association and shipping interests. As no agreement could

be reached, the Labour Minister of the Government of India, visited Calcutta to discuss this matter and as a result the Dock Mazdoor Union received two seats.

The Chairman of the Board is the Chairman of the Port Commissioners and the representatives of the employers and shipping interests are Mr. K. C. Mookherjee, M.L.C. (Master Stevedores Association) Mr. G. G. Robertson (European Shipping interests) ; Mr. H. M. Jagtiani (Indian National Ship Owners Association).

The inaugural meeting of the Dock-Labour Board was held on the 17th September. The first major issue taken up was the registration of stevedoring firms who have now applied to the Board for registration. The Board is at the time of writing considering the registration of dock workers in accordance with the provisions of the Scheme.

Stevedoring Rates : Slow Work Clause. During the course of the year shipments of iron and steel scrap from Calcutta increased considerably. As, however, it was difficult cargo to work, extra charges had to be levied on steamer agents by stevedores for "slow work" in accordance with the relative clause in the Master Stevedores Association's rate schedule. This clause did not provide for loading from lighters, and as scrap was being brought alongside in boats, the Master Stevedores Association asked the Shipping Sub-Committee for this method of loading to be included in the "slow work" clause. After consultation with the main conferences in Calcutta it was finally agreed that that clause should be amended to include loading from lighters.

Payment of Port Commissioners' Labour. In support of the objections of steamer agents in Calcutta, the Chamber drew to the notice of the Calcutta Port Commissioners difficulties being experienced—especially when work on steamers was finishing—by reason of the Commissioners' practice of paying their labour during working hours, with the result that work stopped at 2 p.m. on pay day. The Calcutta Liners

Conference had already taken up this objection with only partial success, in that the Commissioners were unwilling to change their arrangements, but agreed that their Labour Department would ensure that workers were paid in batches so that stevedoring work would not entirely stop, and on the finishing date of a vessel every endeavour would be made not to book labour to that ship if it were a payment day. Whilst such an arrangement, if carried out, might help in improving the position, the Chamber could not see why the Port Commissioners' labour should not be paid outside working hours, since work stopped at 4 p.m. or earlier and labour could be paid in batches, over a number of days, after that time. The Port Commissioners declined the Chamber's suggestion because, according to their calculations, the loss of working time was not so great as to justify dislocation of their payment procedure. It was mentioned also that as they were paid under a piece-rate system, the labour themselves were interested in seeing that their output was not reduced.

The Shipping Sub-Committee of the Chamber were not satisfied with this decision, but agreed that indisputable evidence of stoppage or slowing down of loading would have to be produced if the matter were to be raised again with any success. Further action on the Chamber's part will depend on the extent of difficulties reported by members of the Shipping Conferences in Calcutta, who were recently asked to keep the Chamber in touch with developments.

The Ganga Bridge Project.—On the 1st April representatives of the inland water transport interests in the Chamber and delegates of other chambers of Commerce in Calcutta met Sir M. Visvesvaraya, Chairman of the Ganga Bridge Project, to discuss the question of a suitable site for the construction of the railway bridge over the river Ganges, planned by the Central Government with a view to strengthening rail communications between Calcutta, North Bengal and Assam. After the partition of Bengal in 1947 there was no direct route through Indian territory to and from these points until the Assam Rail Link

was opened early in 1950. Now that the East Bengal Railway and a considerable length of the Calcutta-Assam river route carrying the bulk of jute and tea traffic to Calcutta are in Pakistan, as also the bridge over the Ganges at Sara—the Harding Bridge—the bridging of the Ganges, either at Mokameh, Sakrighalighat or at Farakka or Rajmahal (the site for the Ganga Barrage scheme) has become a strategic and trading necessity. The scheme for barraging the Ganges river has taken shape after various attempts during the last half century or so to investigate the problem of the diminishing fresh water flow from the three feeder rivers distributing the Ganges water into the river Hooghly above Nadia and the increasing danger to the position of Calcutta as a major port from silting of the Hooghly river, caused by the strong tidal flow from the sea and insufficient scouring by freshets from the Ganges.

Being well aware of the importance for navigation purposes of increasing the river's headwater flow, particularly during the dry season, the Chamber expressed itself in favour of carrying out the Ganga Bridge Project and Ganga Barrage Project in one operation at Farraka or Rajmahal, rather than that the Ganga bridge should be constructed separately at Mokameh or Sakrighalighat in the first place. Its reasons were (a) that a combined bridge and barrage scheme would be less costly in the long run than two schemes, and (b) that it would provide only one obstacle to inland navigation instead of two, or one less if other bridges were built in the future. In providing an adequate all-India route to Assam, it seemed to the Chamber advisable to choose the shortest possible route *via* Farakka. Moreover, as it was equally important to proceed with the scheme for flushing the Hooghly and shortening the river route to Calcutta, the expenditure of a large sum on the bridge by itself, possibly delaying the barrage project indefinitely for lack of finance, would, in the Chamber's view be a mistake.

Although the Chamber agreed, when submitting these suggestions to the Ministry of Railways, that a second rail and road bridge at Patna would be of great benefit to the whole of India,

not least the State of Bihar, it was emphasised that any such project must rank second in priority to the Farakka-Rajmahal combined scheme. In the case of Mokameh the Chamber's opinion was that once the Mokameh ferry was relieved of traffic for North Bengal and Assam, it would be able to cope adequately with the North Bihar coal traffic, and while bridging at Mokameh might be easier and cheaper, it would not efficiently serve the needs of traffic to North Bengal and Assam, but would involve an additional haul of 200 miles, so reducing the capacity of the metre gauge rail system north of the river. A bridge at Sakrighalighat seemed unnecessary if the Parakka/Rajmahal bridge and barrage were constructed.

For the passage of inland water vessels the Chamber asked that the bridge should be constructed to provide for (1) a headway for its entire length of 40 ft. above flood level, and (2) a navigable channel of 345 ft. between piers.

It will be seen from the paragraph in this report dealing with the subjects discussed with Mr. S. S. Vasist, Transportation Member of the Railway Board, that the proposed new bridge over the Ganges is to be located at Mokameh. The Ganga Barrage Project is being urged strongly by the Government of West Bengal in the interests of river traffic on the Hooghly and of the Calcutta Port and discussions between the Central and State Governments are proceeding.

A necessary consideration on which the State Government invited the Chamber's views very recently is the rate of tollage on traffic using the 158 miles of navigable waterway which will be created—should the scheme materialise—by firstly the construction of a barrage and locks opening the Bhagirathi river to traffic at all times of the year above the tidal reaches, and secondly excavation of the Jangipur Canal. The Chamber consulted members and its connected Associations on the tollage rate proposed and is now considering the opinions expressed.

The Hooghly River Enquiry Committee.—The effects of the Ganga Barrage Scheme on the position of the River Hooghly was part of the investigation of the Hooghly River Enquiry Committee appointed by the Government of India with instructions to examine and report on the following matters :—

- (1) The work done so far on models of the river Hooghly ;
- (2) The assessed effects of the Damodar Valley Scheme and the Ganga Barrage Project on the regime of the River Hooghly ; and
- (3) The steps necessary to improve the regime of the Hooghly within port limits.

A Chamber delegation met this Committee on the 30th August and shortly afterwards, on the basis of points discussed at this meeting in connection with the administration of the river and the causes of shipping congestion in the Port of Calcutta, the Chamber sent a written commentary to the Committee on the three subjects coming within their terms of reference. As the delegates had previously indicated, the Chamber hoped that provision could be made in plans for improving the navigation of the river for accommodating ships of 28 foot draught throughout the year, though the Committee's reasons for concentrating at present on a minimum draught of 26 ft. for ships leaving Calcutta at all times of the year were appreciated. Their attention was called, however, to such matters as speed restrictions and the need for a greater draught in certain circumstances. On the question of the effects of the Damodar Valley and Ganga Bridge Projects on the Hooghly river regime, the Chamber maintained the attitude recorded above in regard to the Ganga Bridge and Barrage Schemes, emphasising the importance to port and river development of increasing the fresh water flow from the Ganges through the three feeder rivers above Nadia, and the considerations in favour of combining these two schemes in one operation at Farakka or Rajmahal.

In dealing with the last item of the Committee's terms of reference—the regime of the river within port limits—the Chamber was not altogether prepared to accept the suggestion that the congested state of the port was not attributable to deterioration of the river, for although one of the main causes of congestion at that time was shortage of railway wagons, river deterioration tended to increase bunching of deep draught vessels at certain periods of the year. The advantages of good coal loading arrangements were, however, fully stressed. Concerning the Committee's recommendation that coal be transported by river the Chamber's opinion was, in brief, that whilst a considered case could be made out for bringing coal for local industries down river from collieries, there were marked disadvantages in transporting export coal to the docks by this method. At all events it would be necessary before deciding on the feasibility of river transport of coal to have more detailed information on such points as waterways to be utilised, the lighterage system to be employed, unloading arrangements in Calcutta etc. Any such proposals for water carriage would have to be fully considered by a widely representative Sub-Committee consisting of the Port Commissioners, steamer agents, shippers and railway interests.

The Committee concluded their investigations with a two day sitting early in October. Their report to the Government of India has not yet been seen by the Chamber.

Agreements in respect of foreshore holdings on the River Hooghly. At the instance of the Indian Jute Mills Association, and after consultation with solicitors, the Chamber in March addressed the Board of Revenue, West Bengal, on the question of the levy of encroachment fees on jetties, etc. on both sides of the River Hooghly. It appeared that towards the end of 1951 the Government of West Bengal had increased by 100%, the rate of fees on land occupied by the jetties of jute mills and other industrial concerns on the Hooghly. The affected members of the Indian Jute Mills Association had objected strongly to this burdensome imposition and a representation made to

Government by the Association had been rejected by Government although legal opinion obtained by the Association supported the contention that the increase in fees was unwarranted.

The Chamber's petition to the Board of Revenue brought out a number of important considerations, notably the questionable legality of the action in raising the fees without amendment of Rule 268 of the Bengal Crown Estates Manual, 1932, which fixed the minimum and maximum fees at Rs. 10/- and Rs. 500/- respectively and made no provision for an increase in fee at the time of each renewal; the question whether there was in fact any legislative enactment in existence (as distinct from the Rules governing the payment of the fees) authorising the levy of fees on encroachments in the Hooghly; the fact that the rental of the high lands in the locality, which were of greater value and more useful than the foreshore land, was not so much as was proposed to be levied for the foreshore land; the possible application of the West Bengal Non-Agricultural Tenancy Act which provided that the rent of non-agricultural land (the land covered by jetties, etc. being so) could be increased only by 12% of the rent payable by a tenant, and that every fifteen years; and generally the consensus of opinion favouring the view that every riparian owner possessed the right of free access to the river and that the title of Government at best amounted to trusteeship over property which, according to the established usage of the country, belonged to the public at large.

These arguments were elaborated and forcefully presented by the Chamber, and it is satisfactory to be able to record that in May the Board of Revenue advised the Collectors concerned that the fee at present paid by licensees could not be increased during the period of licence or any extension thereof. The new rates would however be charged for new constructions.

Later in the year a similar position arose with regard to encroachments on the River Hooghly within port limits. Such encroachments come within the purview of the Central Government, and the ruling of the Board of Revenue, West Bengal, was

not intended to apply to jetties etc. within port limits. The Chamber has drafted a memorandum on the same lines as the one submitted to the Board of Revenue, West Bengal, challenging the authority of the Central Government to assess a rent or licence fee on encroachments into the bed of the river. The memorandum is at present being scrutinised by solicitors and it is expected that the necessary approach will shortly be made to the Government of India.

Procedure in the Port of Calcutta : Charter Parties : Lay Days : Notice of Readiness. A number of requests for information and guidance on questions concerned with the Port procedure in Calcutta were referred to the Chamber's Shipping Sub-Committee during the year. The following summarises some of the points on which the Sub-Committee gave an opinion :—

Chamber ruling No. 13 which was drawn up and adopted some years ago was re-examined and revised in 1949 in consultation with the Indian Mining Association and representatives of firms concerned with coal charters. In laying down the practice of the Port in terms of the ruling, the Chamber intended that shipping companies and coal interests should have guidance in the interpretation of a normal coal charter. It is important to note that it does not, and cannot, overrule any clear direct proviso contained in a charter party and that the ruling is inoperative in these circumstances. In the absence of any express stipulation to the contrary in a charter party, especially one signed in Calcutta, expiry of notice of readiness is governed by ruling 13 in the case of coal charters.

- (2) If a charter party gives no latitude by the insertion of the words "usual" or "customary," introducing the guiding principle of the custom of the port, the parties must be guided strictly by its terms and the custom of the port has no bearing if 24 hours or 48

hours notice of readiness is mentioned without any qualification. That means, 24 (or 48) hours from the time notice is given and accepted within office hours, also qualified by whether it is, or is not stated that holidays and Sundays are excluded from the readiness period.

- (3) In cases where the charter party terms are not so specific and latitude is given as indicated in (2) above, the intention of ruling 13, in the case of 48 hours notice of readiness, is that if notice is given before 12 noon on a working day, lay-days commence on the next working day but one. For instance, if a charter party simply provides that lay days will count after the usual 48 hours notice and no reference is made to the exclusion of Sundays and holidays, lay days would commence at 6 a.m. on Tuesday if the notice were given and accepted before 12 noon on the previous Sunday.
- (4) Unless there is some special stipulation to the contrary in the charter party, notice of readiness cannot be given until a vessel is within the Port limits. As regards acceptance of notice of readiness on the arrival of a vessel at the Sandheads (a point which arose during the period of congestion in the port, mentioned elsewhere in this report) the Shipping Sub-Committee agreed that this was not a matter on which a general ruling could be given as it is for negotiation between individual owners and charterers; and should this negotiation fail, resort must be had to any provisions made for the settlement of disputes in the charter party concerned. In this connection it was held that vessels detained at the Sandheads were only within the Port authorities' jurisdiction to the extent that the authorities do not permit them to enter the port, and that it was not correct to assume that vessels were held at the Sandheads by

order of the Port. If it were agreed that notice of readiness could be given at the Sandheads, it would be for acceptance in terms of the charter party.

Non-weather Working Days.—Since introducing the procedure outlined in the report for 1950, the Chamber has declared half or non-weather working days in respect of one or both of the following two zones of the Port of Calcutta after scrutiny of daily weather readings taken at different points on the River.

- (1) Zone I. — Calcutta jetties and River Moorings from Howrah Bridge to Takta Ghat.
- (2) Zone II. — River Moorings below Takta Ghat, Kidderpore and King George Docks and Garden Reach Jetties.

It was decided after consultation with the Chamber's Shipping Sub-Committee during 1951 that arrangements should be made for special declarations to meet the peculiar case of coal vessels, as working of coal cargoes is not affected by weather conditions to the same extent as general cargoes. A declaration for coal vessels is now made on the basis of records of work done at the coal jetties on the day or days in question. This rule was also made applicable to scrap as from October, 1952.

Programmed receiving of export cargo at the docks.—Towards the end of the year, the Commissioners for the Port of Calcutta in accordance with their policy of taking all possible steps to speed up loading in the port, wrote to the Chamber stating that in order to obviate the detention of carts and lorries at the docks it was proposed that each exporter, or his shipping agent, should submit by 2 p.m. on the preceding working day a firm programme of the number of carts and lorries, with the approximate time of their arrival, which would be sent to the docks next day. Details of the cargo were also to be given. It was hoped that if this scheme could be adhered to, it would assist the Commissioners in drawing up their labour programme. The Shipping Conferences were also approached

and it was finally agreed by the Shipping Sub-Committee that such a scheme, if introduced, was likely to cause further delay as it would be difficult for shippers to say by 2 p.m. at what time their goods would arrive at the docks on the following day. It was felt that the Port Commissioners, from statistics, could possibly obtain a fair idea of the average cargo arrivals during a given period which could be used as a basis for working out a labour programme.

Increase in the Calcutta Port Commissioners' charges.—In February the Commissioners for the Port of Calcutta increased river dues in the case of foodgrains, gunnies, coal and ores in order to offset in part an anticipated deficit of Rs. 54.64 lakhs in revenue estimates for 1952/53. The Chamber, after reviewing these increases, decided that they should be acquiesced in as they were not of a burdensome nature.

Hoisting Charges : Refund.—On advice from the Traffic Manager, Commissioners for the Port of Calcutta, the Chamber in August informed members that the standing practice at jetties and docks was that whenever hoisting charges were paid for loading carts and lorries, but cranes were not used, a note to that effect had to be obtained from the Assistant Superintendents or the Foremen of the shed concerned to admit a refund of hoisting charges. This note had to be placed on the Hoisting Application and it was pointed out by the Traffic Manager that if this were not done, the Commissioners might not entertain a claim for the refund of hoisting charges.

Measurement and calculation of freight on Cylindrical Packages.—Towards the end of May the Bombay Chamber of Commerce approached the Chamber in connection with a decision taken in Bombay to fall into line with the general practice at most ports concerning the measurement of barrels and casks which, for freight purposes, was now calculated in the same way as for cylindrical drums, namely the square of the

diameter multiplied by the length. The formula previously used in Bombay, as also in Calcutta, had been the length multiplied by the measurement at the bulge recorded twice for breadth and depth less one-fifth of the total. On being consulted the Shipping Conferences in Calcutta, as well as the exporting Associations connected with the Chamber, generally agreed to the new formula and as a result this proposed method of calculating freight on cylindrical packages was introduced by all major conferences in July and August.

Clearance of Shipping Bills.—In a Notification dated the 15th September the Export Trade Controller, Government of India, laid down the following timings to be observed for the receipt and delivery of shipping bills on working days :—

Batch	Time of receipt	Time of delivery
1st	10 a.m. to 10.30 a.m.	12.30 p.m.
2nd	10.30 a.m. to 12 noon.	2.30 p.m.
3rd	12 noon to 2 p.m.	4.30 p.m.
4th	2 p.m. to 5 p.m.	12.30 p.m. on next day
Saturdays	10 a.m. to 10.30 a.m.	12 mid-day
	10.30 a.m. to 1.30 p.m.	12.30 p.m. on following Monday.

Sale of Arts and Crafts of Kashmir : Issue of permits to board vessels.—For some time past it has been customary for shipping lines to restrict the issue of "boarding permits" to an absolute minimum. The Government of West Bengal were therefore informed,—in reply to a request from them that it should be recommended to the Port Police that permits to salesmen of the Jammu and Kashmir Government to board vessels should be issued,—that this was undesirable. As Kashmir arts and crafts were a luxury which few ships' personnel could afford, demand would be small, and anyone requiring the goods

could obtain them from the city if they so desired. The Chamber was supported in this matter by the various Conferences and in view of what had been said, and because of the potential liability of vessels for accidents to persons on board when cargo was being worked, the Chamber hoped that Government would understand the reluctance of the Lines to extend boarding permits for the sale of Kashmir goods.

MUNICIPAL

Calcutta Municipal Act, 1951.—This Act was published in the Calcutta Gazette Extraordinary of the 14th February 1952. Only the following provisions were of interest to members generally:—

- (1) The assessment of land and buildings for the consolidated rate : section 168 of Chapter IX : Schedule X.
- (2) Tax on professions trades and callings : Sections 218-221 of Chapter XIII ; Schedule IV.
- (3) Licensing of advertisements : Sections 229-233 of Chapter XVI.

(1) *Assessment of land and buildings for the consolidated rate.*—The 1951 report mentioned that the new system of valuation of land and buildings for assessment to the consolidated rate was being examined by the Chamber and its associated industrial interests to ascertain whether there was scope for incorrect assessment on the basis of Schedule X, justifying an approach to the West Bengal Government for amendment of the Schedule. On the basis of the replies received from the industries affected the Chamber's conclusion was that the words at the heading of the Schedule, namely "the following parts of plant and machinery whenever and only to such extent as any such part is, or is in the nature of, a building or structure" could be wrongly interpreted by inexperienced assessing officers and could lead to many unfair assessments. The technical accuracy of the scheduled items of plant or combinations of plant and machinery, as being a part of a structure, was also open to question so that the whole basis of assessment was unsound from the start. On the 27th February the Chamber wrote to the Local Self-Government Department of the West Bengal Government pointing out the defects of these provisions of the Act and suggesting three remedies, namely (1) re-examination of the Schedule by experts who would be able to recommend suitable amendments ; (2) rewording of the introduction to the

Schedule making clear Government's intention to include only those installations or parts of them which are an inherent part of the building or structure ; and (3) the setting up of an advisory body of technical persons who would be available to the Commissioner of the Corporation when industries or groups of industries asked for an assessment, or when an assessee exercised his right of appeal under section 181 of the Act.

The Chamber especially urged on Government that the primary difficulty, the construction of the Schedule—should have immediate attention.

(2) *Licensing of advertisements* :—The Chamber had no response to the letters written to the Administrative Officer of the Calcutta Corporation in connection with the levy of advertisement licensing fees and since it is believed that the Calcutta Municipal Act is under revision, this matter has been left in abeyance until it is known what amendments, if any, are likely to be made in Chapter XVI. In last year's report it was recorded that the Chamber had protested against the levy of fees on the owners of commercial motor vehicles merely showing the owners' name, as names by themselves were not advertisements in the sense indicated by the provisions of the Act. In a later letter the Chamber pressed for a statement on the exact meaning of the word "advertisement" in this context, but neither this representation nor a reminder sent to the Commissioner of the newly elected Corporation elicited any explanation of the true position.

The Chamber hopes nevertheless that its well considered arguments on this question and that of assessment of structural plant and machinery, requiring the amendment of Schedule X, will be given due consideration in any amending legislation brought before the West Bengal Legislative Assembly.

Traffic Conditions in the business area.—This subject has come up for the Chamber's consideration on various occasions, as for example during 1951, when the Traffic Advisory Board were enquiring into the possibilities of staggering

office hours in order to relieve traffic congestion during the morning and evening rush hours, and when the Auckland Road car-park proposition was referred to the Chamber about the same time.

Because of trouble experienced by firms of brokers in finding parking space for cars whilst visiting offices, the Chamber Committee reviewed the question of parking facilities in the business area and the relaxation of parking regulations in the case of brokers. They agreed that as special arrangements for brokers would not be practicable, the general problem of traffic congestion could more suitably be solved on the basis of the former scheme providing for a car park in Auckland Road for chauffeur-driven cars, with adequate telephone communications enabling owners to call for their cars when necessary, thus leaving the available parking space in the business centre for owner driven vehicles and visitors making brief halts. Since the larger and preferable Dalhousie Square car-park scheme had apparently been rejected, the Auckland Road project seemed the best alternative.

This question was referred to the Traffic Advisory Board for urgent attention at its July meeting, along with other proposals for regulating the location of bus and tram stops. It had been noticed that the siting of bus stops at congested points and the dangerous practice of stopping or slowing down buses to take on or set down passengers in the traffic stream, were outstanding causes of congestion. Secondly, the Board was asked to give serious consideration to eliminating bus and tram stops at points nearer than 30 yards from crossings controlled by traffic lights, particularly manually operated lights. This is the practice in most modern cities and its adoption here is likely to bring about some improvement in traffic congestion at important crossings.

The recommendations made in the Chamber's letter were discussed in detail by the Advisory Committee and referred to a Sub-Committee who subsequently reported on the basis of intensive police checks on parking areas in Calcutta and of the oral evidence of a wide range of commercial interests. The general conclusions reached were that the problem was not yet

so serious as to justify the creation of a parking area in the Auckland Road district, as the Chamber had recommended, but that the present congestion could be solved by exploiting other areas and making temporary use of open land in the business area for parking purposes.

This investigation also revealed that while the Clive Street area was congested, its congestion was less marked than in Clive Row. A large number of cars, both owner and chauffeur-driven, parked almost the whole day on these streets. In accordance with the wish of the Traffic Advisory Board, the Chamber passed on to members the Board's recommendation that cars should (as far as possible) be parked away from the congested areas, it being clear that the suggestion sprang from a genuine desire to remedy the traffic conditions which the Chamber had brought to its notice.

At the beginning of October the Chamber received from the Traffic Police authorities formal notice of the opening of the temporary car park at the site for the Reserve Bank of India, one of the results of the Traffic Board's enquiries. At the same time the police strictly prohibited double line parking of cars in the business area and declared the west side of Netaji Subhas Road, from the new car park up to Clive Ghat Street, to be a "no parking area."

In spite of the new parking facilities provided, it appeared from complaints made to the Chamber that there was still much overcrowding of the parking areas of the city, particularly in Clive Row. Accordingly the Chamber again requested the staff of member firms to make use of the new car park wherever feasible, rather than leave their cars in crowded parking areas, so increasing the difficulties of car-owners who had, of necessity, to make business calls and return to their offices at frequent intervals during the day. It seemed to the Chamber that in view of the reasonable security arrangements provided by the police—a point on which the Chamber had had an assurance—and the arrival of the dry weather, no inconvenience should attach to the parking of cars at the Reserve Bank site in the case of staffs of offices situated close-by.

The parking difficulties of brokers continued, however, even though in Clive Row a "one hour parking" regulation was introduced on the 10th November. The trouble arose mainly from the additional use being made of parking facilities in the streets after parking on the west side of Netaji Subhas Road was forbidden; from the fact that the "one hour" parking rule in Clive Row was not being rigidly observed; and because brokers could not afford the delay involved in utilising the Reserve Bank car park. The Chamber suggested to the Commissioner of Police (Traffic) that the peculiar position of the broking community might be remedied in two ways—either by ensuring that parking space was available for them in the roadways by forcing into the Reserve Bank car park all vehicles, especially chauffeur driven vehicles, remaining in other parking areas for prolonged periods, particularly in Clive Row; or, possibly and failing any other preferable expedient, by special concessions, to *bonafide* broking firms exempting them under a token system from the no parking rule in Netaji Subhas Road. The Traffic Advisory Board, to which this problem was referred decided to reconsider it after taking a census of vehicles parked, the number of broker cars using the business area, and the number of chauffeur driven cars parked on Clive Row and Netaji Subhas Road. The token suggestion was rejected as unworkable and liable to abuse.

Obstruction of the sidewalks by pavement hawkers and beggars was another cause of interference with traffic in which the Chamber interested itself during the year, in that pedestrians were thus forced into the main roadway, and interfered with vehicular traffic. Whilst hawker obstruction improved somewhat as the result of police action, a special reference to the beggar nuisance had to be made by the Chamber to the Commissioner of Police during October. In drawing the attention of the police authorities to all these points, as also the undesirable presence of cattle in city streets and infringements of the "no horn" rule, the Chamber's purpose was to assist in the general drive for improving traffic facilities on the part of the authorities concerned, which has already had some noticeable results.

Transport in Calcutta-Majherhat Bridge.—Reference was made in the 1951 report to several suggestions put forward by the Chamber with a view to attracting the attention of the Government of West Bengal and other governmental bodies to the need for reconstruction of the bridges on the road between Calcutta and Dum Dum and of the overbridge at Majherhat on the Diamond Harbour Road. The latter bridge is the responsibility of the Calcutta Port Commissioners, and whereas Government's reply satisfied the Chamber that the Dum Dum bridge and that spanning the railway line at Belgatchia could not in the first case be widened at present and in the second was already under reconstruction, enquiries made again in 1952 about the Majherhat bridge afforded no clear indication of the Port Commissioners' intentions. The last information received was that the Commissioners had approached the Calcutta Corporation and other public bodies interested in the development of Calcutta to find out whether they were willing to contribute towards the cost of widening this bridge.

The Chamber has recently asked the Commissioners whether any progress is being made in their negotiations.

Bhatpara Municipality : Levy of Trade Tax.—The Chamber during April examined the provisions of the Bengal Municipal Act of 1932 on being asked by a member for guidance in connection with a trade tax being levied by the Bhatpara Municipality in respect of the firm's ration shop. As the tax was leviable in respect of the principal trade carried on by an establishment and the ration shop in this case was only part of the general organisation, it was concluded that no tax was payable. It is understood that the firm opposed the demand on these grounds.

Howrah Municipal Fees.—Several firms in the membership of the Chamber having mills, factories or workshops within the Howrah Municipal area were approached by the Howrah Licence Officer for the names and addresses of "companies and firms and persons" who purchase goods worth not less than Rs. 2,000 per annum" from the mill, factory or workshop for

transport and sale outside the Howrah limits. Under Schedule VI of the Calcutta Municipal Act of 1923, as extended to Howrah, a fee is leviable on such purchases which was increased from Rs. 25/- to Rs. 50/- during April of 1952. As the Licence Officer's demands were rather vague the Chamber consulted its Solicitors on the following five questions :—

- (1) Whether the sales effected at the firm's head office outside Howrah come under the rule in question, that is under Schedule VI of the Calcutta Municipal Act 1923 as applicable to Howrah.
- (2) Whether the customers of firms operating outside Howrah are liable to the fee merely because the factory or workshop is situated in Howrah.
- (3) What constitutes a sale for the purpose of the rule in question.
- (4) What would be the position in respect of (1) condition of sale F.O.R. Calcutta and (2) condition of sale F.O.R. works siding, Howrah.
- (5) Whether the firms can be compelled to supply the list asked for by the License Officer of Howrah Municipality.

The legal advice given to the Chamber was contained in a Circular issued on the 29th August. The gist of it was that the whole matter hinged on one point, namely when and where the sale was actually made : thus in the absence of any specific provisions in the Calcutta Municipal Act the principles enunciated in the Sale of Goods Act would apply. The place in which the property passed to the purchaser from the seller would therefore have to be determined on the basis of the contract of sale and whether the goods had been unconditionally passed to the purchaser at the time of and in the place of consignment. The actual place in which the business of firms is carried on, whether inside or outside the limits of Howrah, would not affect the issue. For instance if the condition of sale were F.O.R.

work's siding, Howrah, the sale would come within the terms of the Calcutta Municipal Act of 1913 which although repealed by the Act of 1952 was still applicable to Howrah when this matter was considered. Concerning the last question the Chamber's Solicitors pointed out that although firms could not be compelled to provide lists of sales, the Act imposed a penalty of Rs. 50/- and Rs. 10/- per day thereafter for non-compliance with such a request.

The Barrackpore-Kankinarrah Road.—At the request of the considerable industrial interests using the Barrackpore-Kankinarrah Road, the Chamber addressed a strong representation in July to the Government of West Bengal on the need for widening and improving the surface of the road. The inadequacy of this roadway has been obvious for some time as there is no space on it for a laden lorry to pass another motor vehicle, even a private car, unless one of them draws to the side and since the roadsides are not metalled, there is constant danger of accidents, especially during the rainy season. The jute mills and other industrial concerns in this area are served by this one road and the Chamber strongly urged on Government that the work of widening it should be put in hand with all possible speed.

Government did not consider it opportune to incur the heavy cost involved in widening the road—although its defects were appreciated—as there were insufficient roadside lands in the area and structures on both sides of it would have to be acquired by Government for the purpose. To this the Chamber replied that the foregoing difficulties were realised; but as there were considerable portions of the road not encumbered with structures, it would like to place on record a strong recommendation for attention to the road whenever and wherever reconstruction was feasible.

FINANCE AND ACCOUNTS.

Secretarial Department.—The Income and Expenditure for 1951 and 1952 were as follows:—

<i>Income:—</i>			
Member's Subscriptions	...	Rs. 3,07,917	3,09,667
Monthly Contributions	...	8,95,560	10,08,825
Rent	...	23,247	9,615
Arbitration Fees	...	1,11,287	2,15,631
Fees for Certificates of Origin	...	38,686	44,420
Fees for Storage Certificates	...	150	170
Interest on Investments	...	21,597	3,382
Profit on sale of Motor Car	...	13,948	711
		<u>Rs. 14,11,362</u>	<u>15,92,421</u>
Management Remuneration (Foodstuffs Section)	...	3,07,643	2,43,416
Overprovision for taxation—written back	...	8,20,939	...
		<u>Rs. 11,28,642</u>	<u>2,43,416</u>
<i>Expenditure:—</i>			
Establishment—Salaries, Dearness Allowances and Pensions	...	Rs. 10,37,451	11,44,209
Municipal Taxes	...	29,390	24,569
General Expenses including Repairs, Electricity, Printing, Insurance, Postage, Telegrams and Telephone Charges, Legal and Audit Fees, Petty Charges etc.	...	2,93,340	2,90,105
Income Tax	...	2,805	...
Depreciation	...	57,015	68,035
Contribution to Provident Fund	...	58,441	62,919
Contribution to Superannuation Fund	...	65,535	70,795
Less on sale of Investments	...	...	829
Bad Debts written off	...	...	4,988
		<u>Rs. 15,44,038</u>	<u>16,66,749</u>
Deficit	...	1,32,676	74,328
		<u>Rs. 14,11,362</u>	<u>15,92,421</u>
Deficit brought down	...	1,32,676	74,328
Surplus	...	9,95,966	1,69,088
		<u>Rs. 11,28,642</u>	<u>2,43,416</u>

D. C. FAIRBAIRN,

Secretary.

C. A. INNES,

President.

**BENGAL CHAMBER OF COMMERCE
AND INDUSTRY**
REPORT AND ACCOUNTS

For the year ended 31st December 1952.

Accounts—The audited accounts of the Chamber for the year ended the 31st December 1952 are attached.

The Balance Sheet shows the position of the Chamber including the Licensed Measurers' Department as at the 31st December 1952.

As will be seen from the Income and Expenditure accounts, the year's working in the Secretarial Department has resulted in a surplus of Rs. 1,69,087-12-5 which has been carried to the Capital Account.

In the case of the Licensed Measurers' Department, the year's working has resulted in a deficit of Rs. 1,18,580-10-11 which has been transferred to Capital.

In accordance with the Articles of Association of the Chamber, the President, Vice-President and Committee for the past year retire at the Annual General Meeting of the Chamber to be held on the 27th February 1953.

The Auditors, Messrs. Lovelock & Lewes, retire with effect from the same date but, being eligible, offer themselves for re-appointment.

C. A. INNES	O. T. JENKINS	} <i>Members of the Committee</i>
<i>President</i>	R. H. D. CAMPBELL	
E. J. PAKES	D. D. MACGREGOR	
<i>Vice-President</i>	G. M. MACKINLAY	
D. C. FAIRBAIRN	N. D. HARRIS	
<i>Secretary</i>	A. P. BENTHALL	
	*	

*Mr. K. R. PETERS was unable to sign owing to illness.

CALCUTTA, 9th February, 1953.

BENGAL CHAMBER OF

BALANCE SHEET

CAPITAL AND LIABILITIES		Rs.	As.	P.	Rs.	As.	P.
I. CAPITAL							
Balance at 1st January 1952	...	20,51,022	12	11			
Add—Surplus from Income and Expenditure Account Secretarial Department	...	1,00,087	12	5			
	...	22,20,110	0	4			
Less—Deficit from Income and Expenditure Account Licensed Measurers' Department	...	1,18,580	10	11			
	...	21,01,529	14	5			
Less—Royal Exchange Deficit	...	14,763	7	0	20,80,764	7	5
II. RESERVE ACCOUNT							
Balance at 1st January 1952	...	23,000	0	0			
Entrance Fees received during 1952	...	4,300	0	0	27,000	0	0
III. Staff Compassionate Fund							
	...				6,692	11	3
IV. DEPOSITS AND OTHER FUNDS							
	...				49,394	2	0
V. LIABILITIES							
For Goods	...	1,541	3	0			
For Expenses...	...	1,13,34	0	1			
For Other Finance	...	4,08,878	0	3			
Provision for Taxation	...	1,67,171	4	0	6,90,635	7	1
TOTAL Rs.	...				28,60,480	11	9

(Note: There is a contingent liability in respect of 25 Partly Paid Shares in the Imperial Bank of India amounting to Rs. 7,594/7)

COMMERCE AND INDUSTRY

as at 31st December, 1952

PROPERTY AND ASSETS		Rs.	As.	P.	Rs.	As.	P.
I. FIXED CAPITAL EXPENDITURE (as per Schedule)							
Land	...	3,11,032	8	0			
Buildings	...	3,14,170	6	6			
Machinery and Plant	...	1,10,311	2	0			
Furniture, Fixtures & Equipment	...	88,873	10	0			
Departmental Transport	...	59,000	0	0			
Motor Cars	...	41,923	11	6	3,17,764	6	0
II. STOCK OF STORES etc. on hand— at cost							
	...				37,953	4	3
III. UNBILLED WORK							
For Sundry Measurements and Weighments carried out during the month of December 1952 not billed to date	...				1,25,282	0	0
IV. BOOK DEBTS—Unsecured Considered Good							
Due by Royal Exchange Contribution, Rent and Expenses	...	3,17,330	0	3			
	...	10,715	11	0	3,28,055	7	3
V. ADVANCES AND DEPOSITS							
	...				3,88,728	8	4
VI. INVESTMENTS							
Government of India and other Trust Securities at market value at date	...	7,09,100	1	0			
20 Shares, partly paid, in Imperial Bank of India at market value at date	...	8,700	0	0			
East India Clinic Ltd., Debentures at cost	...	4,000	0	0	722,709	13	0
VII. SUNDRY FUNDS, INVESTMENTS ETC.							
Government of India Loans at cost	...	29,125	0	0			
Imperial Bank of India on Current Account	...	20,010	8	3			
Advances	...	3,012	5	0	50,986	13	3
	...				8,023	4	5
VIII. INTEREST ACCRUED ON INVESTMENTS							
IX. CASH AND OTHER BALANCES							
Cash with Imperial Bank of India on Current Account	...	1,71,531	2	3			
Cash with Chartered Bank of India, Australia and China on Fixed Deposit Account	...	1,00,000	0	0			
Cash in hand	...	2,620	11	10	2,75,641	3	3
Stamps	...	1,383	4	0			
TOTAL Rs.	...				28,60,480	11	9

BENGAL CHAMBER OF
INCOME AND EXPENDITURE ACCOUNT

EXPENDITURE	Rs.	As.	P.
To Salaries and Wages	11,44,298	8	0
.. Contributions to Provident Fund	62,918	12	0
.. Contributions to Superannuation Fund	70,795	7	6
.. Municipal Taxes	24,859	2	0
.. General Expenses including Repairs, Electricity, Printing, Insurance, Telegrams and Telephone Charges, Legal and Audit Fees, Petty Charges etc.	2,90,105	6	6
.. Bad Debt	4,987	11	0
.. Loss on Sale of Investments	829	19	0
.. Depreciation	68,035	3	1
TOTAL Rs.	16,66,749	0	1
.. Balance brought down	74,328	3	7
.. Surplus carried to Balance Sheet	1,60,057	15	5
TOTAL Rs.	2,43,416	0	0

INCOME AND EXPENDITURE ACCOUNT

EXPENDITURE	Rs.	As.	P.
To Salaries and Wages including Dearness Allowances	15,75,455	3	0
.. Fees and Allowances	25,773	11	0
.. Contributions to Provident Fund	81,183	11	0
.. General Expenses including Pension, Travelling Expenses, Rent and Taxes, Chamber Contribution, Uniforms, Stationery and Printing, Telephone Charges, Audit Fee, Insurance, Repairs, Petty Charges, Interest, Medical Expenses etc.	3,27,141	5	0
.. Loss on Revaluation of Securities	2,897	1	0
.. Income Tax	6,091	3	0
.. Depreciation	19,093	13	6
TOTAL Rs.	22,69,040	0	0

AUDITORS' REPORT TO MEMBERS

We beg to report that we have audited the foregoing Balance Sheet of the Bengal Chamber of Commerce and Industry as at 31st December 1952 together with the attached Income and Expenditure accounts of the Secretarial Department and of the Licensed Measures' Department for the year ended on that date. We have obtained all the information and explanations we have required and subject to the remark that the Assets and Liabilities shown in the Balance Sheet and Income and Expenditure Accounts are drawn up in conformity with the law and the Balance Sheet exhibits a true and correct statement of the Chamber's affairs according to the best of our information and the explanations given to us and as shown by the books of the Chamber.

CALCUTTA,
7th Feb. 1953.

D. C. FAIRBAIRN
Secretary.

LOVELOCK & LEWIS
Chartered Accountants.

COMMERCE AND INDUSTRY

Department

for the year ended 31st December, 1952

INCOME	Rs.	As.	P.
By Members' Subscriptions	3,00,000	12	0
.. Contributions for Secretarial Services	10,08,835	0	0
.. Rent	9,915	0	0
.. Arbitration Fees	2,15,551	0	0
.. Fees for Certificates of Origin	44,429	0	0
.. Fees for Strike Certificates	170	0	0
.. Interest on Investments etc.	3,282	8	0
.. Profit on Sale of Motor Car	711	1	0
.. Deficit for the year carried down	74,328	3	7
TOTAL Rs.	16,60,749	0	1
.. Management Remuneration	2,43,416	0	0
.. Foodstuffs Section	2,43,416	0	0
TOTAL Rs.	2,43,416	0	0

Department

for the year ended 31st December, 1952

EXPENDITURE	Rs.	As.	P.
By Measurements	9,26,915	3	0
.. Weighments	8,05,510	12	0
.. Fees	1,44,858	1	0
.. Sundry Receipts	1,76,091	7	0
.. Interest	27,581	11	1
.. Profit on Sale of Cars	120	0	0
.. Deficit	1,18,580	10	11
TOTAL Rs.	22,60,040	0	0

C. A. INNIS
President

E. J. PAKES
Vice-President.

D. C. FAIRBAIRN
Secretary.

O. T. JENKINS
R. H. D. CAMPBELL

D. D. MACGREGOR
G. M. MACRINLAY

N. D. HARRIS
A. P. BENTHALL

Members
of the
Committee

*Mr. K. R. Potes was unable to sign owing to illness.

BENGAL CHAMBER OF

SCHEDULE of

	Total Expenditure to 31st December 1931			Additions during the year at cost		
	Rs.	A.	P.	Rs.	A.	P.
I. LAND—	3,11,912	8	0			
II. BUILDINGS						
Royal Exchange	6,02,166	12	9	94,000	3	0
Electric and Sanitary Installation	2,03,760	9	9	40,511	6	0
Towel Pump & Motor	10,428	0	0			
Deck Buildings	70,310	2	8			
	9,91,710	0	2	1,34,511	9	0
III. MACHINERY & PLANT						
Weighing Plant	*8,111	6	9	1,785	0	6
Measurement Plant	78,612	4	3			
Air-Conditioning Plant	*3,773	7	11			
Air-Conditioning Plant (Departmental)	1,56,428	6	0			
	2,41,925	8	11	27,661	9	6
IV. FURNITURE, FIXTURES AND EQUIPMENT						
Furniture & Fittings	2,32,380	8	5	28,635	1	6
Library & Figures	42,820	1	5			
Standard Weights, Measures etc.	5,911	12	0			
Furniture	*28,151	8	2	309	6	6
Measurement Calculators	*80	0	0			
Tonnage Calculators	*20	0	0			
	3,08,660	14	0	29,637	8	0
V. DEPARTMENTAL TRANSPORT	1,01,126	2	9	11,662	4	6
VI. MOTOR CARS	61,296	4	9	27,561	4	6

*These assets are shown at their written down values at 1st July 1931, with additions since that date at cost.

COMMERCE AND INDUSTRY

Fixed Capital Expenditure.

Sales during the year	Cost of Assets as at 31st December 1932			Depreciation provided upto 31st December 1932			Net value as at 31st December 1932 as per balance Sheet				
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
	3,11,912	8	0				3,11,912	8	0		
	6,98,166	15	0	3,27,653	7	9	1,09,113	8	0		
	2,41,310	15	9	1,11,619	11	3	1,32,700	1	6		
	10,428	0	0	7,771	3	0	11,656	13	0		
	70,310	2	8	75,316	2	8	1,090	0	0		
	10,36,222	2	2	7,21,751	11	8	3,14,470	6	0		
							1,590	0	0		
				9,096	7	3	8,316	7	3		
				73,612	4	3	73,422	4	3		
				3,773	7	11	3,673	7	11		
				1,56,428	6	0	70,967	4	0		
				27,661	9	6	5,201	9	0		
				2,71,712	2	5	1,61,201	0	5		
							1,10,511	2	0		
1,380	0	6	2,30,635	0	5	1,76,291	6	5	83,343	10	0
			42,820	1	5	42,730	1	5	199	0	0
			5,911	12	0	4,913	12	0	100	0	0
40	7	0	28,961	7	8	23,181	7	8	5,220	0	0
			80	0	0	70	0	0	10	0	0
			20	0	0	20	0	0			
1,630	0	6	3,36,608	5	6	2,47,191	11	6	88,573	10	0
9,882	7	2	1,05,230	0	0	51,576	0	0	50,969	0	0
9,616	4	0	82,254	5	3	41,227	9	0	41,029	11	6

SUNDRY REFERENCES

- Amendment to the Rules under the Calcutta Improvement Act, 1911, (Bengal Act V of 1911).
- Air mail service : Schedule of timings.
- Amalgamation of a part of dearness allowance with basic wages.
- Allowances in assessing income-expenditure on installation of florescent lights—treatment of, for income-tax purposes.
- Annual revision of the list of Cotton Piecegoods.
- (The) Asian Trade Union College : Inauguration of
- All India Bar Committee: Questionnaire.
- Air Services in India and Overseas: Fares and time tables.
- 37th Annual Conference of the Textile Institute.
- (The) Bengal Industrial Disputes Rules, 1947: Amendments.
- Certificates verifying Statement of Facts.
- Calcutta Shellac Trade Association : Affiliation with the Chamber.
- Committee on training of Civil Air Pilots : Questionnaire.
- Customs examination of export cargo.
- Cargo gangs: Payment of wages.
- Calcutta University: Social Work Course 1953.
- Coal Transport Advisory Committee—General.
- Circulars and notifications issued by the Government of India.
- Delivery of air mails from the U.K.
- Daylight hours for the purposes of granting free time loading and unloading of wagons on the Eastern Railway.
- Delivery of import cargo.

- Economic difficulties in the Tea Industry.
- Economic development abroad : Reports of Indian Government Trade Representatives.
- (The) Foreign Exchange Regulation (Amendment) Ordinance 1951.
- Famine relief in West Bengal.
- General Agreement on Tariffs and Trade.
- Government of India Parliamentary Proceedings.
- H. E. the Governor's Refugees, Relief Committee.
- International Cotton Committee.
- Indian Boiler Regulations, 1950 : Amendments.
- Indian Merchandise Marks Act : Rules.
- Indian Income Tax Act : Charitable Donations.
- Income Tax : "Excess Dividends".
- Industrial Disputes (Bihar) Rules 1947 : Proposed amendment to Rule 21.
- Industrial Finance Corporation.
- (The) Industrial Statistics Labour Rules.
- Industrial statistics.
- Indian Railway Conference Association : Classification of different commodities.
- Indian Tariff Commission : Protected Industries.
- Kalyani Township Scheme.
- Motor Vehicles Act 1939 : Amendments to Bengal Motor Vehicles Rules, 1940.

Men available for civilian employment.

Medical Institutions financed by private industries.

(The) Minimum Wages (Amendment) Act, 1951.

Movement of coal and goods traffic.

Names and particulars of leading businessmen in India.

Overseas General Insurers Association: Affiliation with the Chamber.

Provident Fund—Valuation of Securities.

Preferential movement of traffic.

Revision of toll charges in Calcutta.

Recruitment of ex-Service personnel.

Residential accommodation in Calcutta.

Report of the Committee on the Regulation of Stock Exchanges and Contracts in Securities : Draft securities Contracts (Regulation) Bill, 1951.

Retention of licences by the Customs.

Shipping Instructions : Marks.

Steamer tally clerks.

Stamped clauses on Bills of Lading.

Shipment to Indian Ports : Freight charges.

Status reports of Firms/Companies.

Service conditions etc. of the employees of Insurance Companies.

Staple fibre yarns : Variation in count.

Standardisation of clove oil.

Shrinkage of sand.

Statistics of overland trade between East Pakistan & India.

Shipments to optional ports.

Supply of bunker coal to sea-going vessels ex-Indian Ports.

Trade Agreements between India and other foreign countries.

Territorial Army.

T.B. Seals Sale Campaign.

Tax liability on collections for charity.

Time limit for claims for refund of port charges paid.

Transport of coal to tea gardens.

Waiting time for ships.

West Bengal Fire Services Act, 1950.

West Bengal measures for the rehabilitation of the middle classes.

SIXTY-NINTH ANNUAL REPORT
OF THE
LICENSED MEASURERS DEPARTMENT
OF THE
BENGAL CHAMBER OF COMMERCE & INDUSTRY
JANUARY to DECEMBER 1952.

**BENGAL CHAMBER OF COMMERCE
AND INDUSTRY**
LICENSED MEASURERS DEPARTMENT.

ROYAL EXCHANGE
Calcutta, 11th March, 1953

REPORT

To

THE PRESIDENT AND THE COMMITTEE,
BENGAL CHAMBER OF COMMERCE & INDUSTRY,
CALCUTTA.

GENTLEMEN,

We have the honour to submit our report on the working of the Licensed Measurers Department during the year ending 31st December, 1952.

The following nominations were submitted by the representative bodies of the principal clients of the Department:—

- (1) Bengal Chamber of
Commerce & Industry ... Mr. J. W. MacLure.
(Messrs. Hoare Miller &
Co., Ltd.)
- (2) Bengal National Cham-
ber of Commerce ... Sri K. P. Mukherjee,
(Messrs. Sen & Mukher-
jee & Co.)
- (3) Calcutta Liners
Conference ... (1) Mr. M. R. Das,
(Messrs. Mackinnon
Mackenzie & Co., Ltd.)
(2) Mr. J. H. H. Ross,
(Messrs. James Finlay &
Co., Ltd.)
(3) Mr. H. F. Whithouse,
(Messrs. Gladstone Lyall
& Co., Ltd.)
(4) Mr. C. N. Rodewald,
(Messrs. Turner, Morris-
son & Co., Ltd.)

- (4) Indian Jute Mills Association ... Mr. W. F. Howe,
(Messrs. Bird & Co., Ltd.)
- (5) Calcutta Baled Jute Shippers Association ... Mr. N. S. McArthur,
(Messrs. D. L. Millar & Co., Ltd.)
- (6) Calcutta Jute Fabrics Shippers Association ... Mr. G. Gardner,
(Messrs. James Finlay & Co., Ltd.)
- (7) Calcutta Tea Traders Association ... Mr. E. C. T. Holmes,
(Messrs. Balmer Lawrie & Co., Ltd.)

Mr. J. W. MacLure, served as Chairman upto the middle of February, 1952, but resigned on proceeding on home leave, when Mr. L. W. Balcombe was nominated by the Chamber Committee to serve as Chairman in his place.

Other changes in the personnel of the Committee owing to leave and transfers to other Stations were as follows:—

Mr. N. S. McArthur proceeded on leave in March 1952, Mr. O. W. Lugg being nominated to fill the vacancy. The latter resigned on his transfer to Pakistan in September 1952 and Mr. G. A. R. Hills was nominated by the Calcutta Baled Jute Shippers Association to serve in his place.

Mr. S. Ronaldson was nominated by the Calcutta Liners Conference in June in the place of Mr. M. R. Das, transferred to Bombay.

In October 1952, Mr. G. Gardner resigned and Mr. S. Stevenson was nominated by the Calcutta Jute Fabrics Shippers Association to fill the vacancy.

The strength of the Staff as at 31st December 1952, together with the relative figures for the past six years, is given below:—

Year.	...	...	...	...
1946	...	...	...	117
1947	...	...	...	135
1948	...	...	...	136
1949	...	...	...	138
1950	...	...	...	128
1951	...	...	...	130
1952	...	...	...	131

In replacement of Officers who resigned during the year and to fill future vacancies occurring in 1953, six probationers were engaged and confirmed after the usual period of apprenticeship. The Dock Office Manager, Mr. E. Abraham, retired in July after 34 years of meritorious service, one Inspector retired, one Officer resigned and the services of two were terminated.

The Staff as on 31st December, 1952, consisted of the Superintendent, four Assistant Superintendents, a Head Office Manager, a Chief Inspector, eight Inspectors, 113 Measuring Officers and 3 Scalewrights.

Dr. W. E. Fetherstonhaugh and Lt.-Col. J. A. Shorten, I.M.S., (Retd.) continued throughout the year in medical charge of the Measuring Staff and thanks are due to them for their care and attention during a year in which the incidence of ill-health was heavy.

Dr. S. N. Ghose also merits our thanks for his care of the Clerical, Subordinate and Dock Staff.

Statements of Account* for the year 1952 are attached.

By comparison with the previous year,
 Finance, Measurement Fees decreased by Rs. 2,58,479-1-0, Weightment Fees decreased by Rs. 59,150-9-0, Mill Fees etc. increased by Rs. 2,032-12-0 and Sundry Charges decreased by Rs. 38,407-10-0.

*See p.p. 231—37

The Income and Expenditure Account therefore shows a deficit of Rs. 1,17,183-7-6 for the year, which, after adding Rs. 19,603-13-6 for depreciation on plants, furniture and departmental transport, Rs. 6,691-3-0 for Income Tax paid on interest from Securities and Rs. 2,807-1-0 for loss on revaluation of Securities results in a deficit of Rs. 1,46,285-9-0. From this figure must be deducted the interest earned during the year amounting to Rs. 27,584-14-1 and the profit on sales of departmental cars over the depreciated value Rs. 120/-, thus giving an amount of Rs. 1,18,580-10-11 to be transferred to the Capital Account as the deficit for the year.

Further information regarding the results of the year's working will be found under the heading of "Rates and Charges."

SECURITIES (GENERAL ACCOUNT)	Holding at 31st Dec. 1951.		Holding at 31st Dec. 1952	
	Face Value	Market Value	Face Value	Market Value
	Rs.	As. P.	Rs.	As. P.
Twenty Shares in the Imperial Bank of India (Partly Paid) 1856-79	2,500 0 0	8,840 0 0	2,500 0 0	8,300 0 0
31% Bankom Promised Loan 1856-79	2,61,300 0 0	1,82,910 0 0	2,61,300 0 0	1,80,297 0 0
32% New Howrah Bridge Loan 1856-79	10,000 0 0	9,750 0 0	10,000 0 0	9,500 0 0
Post Office National Savings Certificate (12 years)	5,000 0 0	5,000 0 0	5,000 0 0	5,000 0 0
3% Govt. of India Loan (1953)	1,05,400 0 0	1,03,200 0 0	1,05,400 0 0	1,03,894 14 0
1% Fixed Deposit with Chartered Bank of India, Australia and China	1,00,000 0 0	1,00,000 0 0		
2% Do Do			1,70,000 0 0	1,90,000 0 0
5% Govt. of India Loan (1923-27)	400 0 0	427 8 0	400 0 0	434 1 0
5% Govt. of India Loan (1925-31)	1,20,000 0 0	1,14,000 0 0	1,20,000 0 0	1,15,500 0 0
2% Govt. of India Loan (1954)	2,00,000 0 0	1,97,500 0 0	2,00,000 0 0	1,96,571 6 0
3% Govt. of India Loan (1953)	1,00,000 0 0	98,000 0 0	1,00,000 0 0	98,312 6 0

SECURITIES (PROVIDENT FUND ACCOUNT)	Holding at 30th June 1951		Holding at 30th June 1952	
	Face Value	Market Value	Face Value	Market Value
	Rs.	As. P.	Rs.	As. P.
Post Office National Savings Certificate (12 years)	16,53,000 0 0	16,53,000 0 0	16,53,000 0 0	16,53,000 0 0

The Accounts of the Provident Fund of the Department closed on 31st December 1951 and 30th June 1952 showed a

surplus of Rs. 37,646-12-7 and Rs. 36,321-1-1, equivalent to a percentage of Rs. 2-0-5 and Rs. 1-13-7, respectively. The assets amounted to Rs. 19,85,226-11-7 and Rs. 20,73,651-2-7 as at 31st December 1951 and 30th June, 1952, respectively. The Trustees of the Fund were our Chairman, Mr. L. W. Balcombe, and Mr. E. C. T. Holmes.

The basic rate of six annas per ton was unchanged during the year 1952, but, owing to a series of monthly deficits during the first five months of the year, we considered it necessary to revert to the 30%. Surcharge which had been in force from January to October, 1951. This change was brought into force from 1st July, but proved insufficient to cover the monthly working deficits which, at the end of the year, amounted to Rs. 1,17,183-7-6.

The chief reason for the large reduction in revenue as compared with the previous year was the almost complete stoppage of the export of Pakistanian Jute through Calcutta as a result of the improvement in port facilities at Chittagong and the opening of the Chalna anchorage for the export of this commodity.

The year 1952 was, from all reports, also a poor year for the export of Gunnies which commodity is now the Department's principal source of revenue. The early part of the year was particularly bad, but after a considerable reduction in the rates of Export Duty alleged to be the main reason for the falling off in demand from overseas, there was an improvement but not to the extent anticipated. As will be seen from the tables following, the bales handled for measurement decreased by 55,839, although the quantity weighed increased by 56,905 packages.

Shipments of Gunnies to Argentina also dropped considerably during 1952 until a new barter agreement was arranged towards the close of the year; this reduction also had an effect on the Department's revenue.

We have investigated the entire financial position of the Department since the beginning of 1953, and, as this report goes to print, have decided—with your approval—that an immediate increase in the Surcharge is necessary. The Surcharge will therefore be increased to 35%, with effect from 1st March, 1953 and the position will be reviewed constantly during the year on the basis of the results for each month's working. In the meantime we are giving effect to such economics in the Department's expenditure as are practicable and appropriate to present day economic conditions.

The number of packages measured during the year also shows a working of the department, decrease of 15,000,878 over the year 1951.

The decreases occurred in Jute, Tobacco, Wool, Gunnies, Tea, Shellac, Hides & Skins, Bag Cargo and Sundries.

The increases were in Hemp, Cotton and Hardware.

Measurement	Total 1950	Total 1951	Total 1952	Increase	Decrease
Jute ...	14,81,371	11,10,865	49,403	...	10,61,402
Hemp ...	22,631	80,321	61,805	2,184	1,125
Tobacco ...	5,409	6,098	4,638	...	...
Cotton ...	31,221	38,818	44,000	...	4,845
Wool ...	19,148	14,225	9,380	...	5,620
Gunnies ...	18,56,415	20,67,768	10,51,050	...	2,12,886
Tea ...	29,90,500	30,54,757	31,42,171	...	21,200
Shellac ...	55,990	42,073	37,715	...	1,611
Hides & Skins	42,516	35,143	33,092	...	...
Hardware ...	38,700	78,915	1,07,856	28,940	...
Bag Cargo ...	48,988	29,670	5,453	...	21,223
Sundries ...	5,00,553	7,05,250	6,40,414	...	1,51,806
Total ...	73,11,901	79,19,818	61,18,070	37,200	15,38,087
				Net ...	15,00,878

The number of packages weighed during the year shows a decrease of 5,79,308 over the year 1951, the decreases being in Jute, Hemp, Tobacco, Cotton, Wool, Tea, Hides & Skins, Hardware and Sundries.

The increases were in Gunnies, Shellac and Bag Cargo.

Weightment	Total 1950	Total 1951	Total 1952	Increase	Decrease
Jute ...	7,55,093	7,17,107	1,61,463	...	5,55,704
Hemp ...	14,958	20,447	18,303	...	2,054
Tobacco ...	520	131	...	...	131
Cotton ...	2,491	19,801	5,845	...	7,450
Wool ...	12,233	11,205	1,843	...	9,493
Gunnies ...	13,62,220	13,21,685	13,75,500	50,905	40,520
Tea ...	2,43,290	5,01,287	4,61,767	...	...
Shellac ...	1,51,705	2,28,691	2,49,461	20,860	...
Hides & Skins	1,11,493	1,54,881	1,22,015	...	31,900
Hardware ...	4,96,632	3,60,073	3,03,017	...	27,559
Bag Cargo ...	9,37,543	9,77,417	11,22,379	1,44,833	...
Sundries ...	4,58,358	6,16,888	4,99,212	...	1,17,076
Total ...	44,41,022	48,06,014	43,17,306	2,22,618	8,01,020
				Net ...	5,79,308

The following statement sets forth the progress of the Department and work done—both measurement and weightment—since the year 1940.

Year	MEASUREMENT			WEIGHTMENT		
	Packages	Increase	Decrease	Packages	Increase	Decrease
1940 ...	58,24,758	...	40,38,554	...	...
1941 ...	61,02,093	5,77,093	44,74,071	...	4,61,483	
1942 ...	58,10,734	...	5,82,027	33,98,288	11,35,833	
1943 ...	61,01,316	3,71,882	...	38,09,722	31,481	
1944 ...	70,69,280	9,68,289	...	40,09,912	6,40,190	
1945 ...	74,10,679	11,29,29	...	51,18,670	11,08,758	
1946 ...	85,23,145	11,12,469	...	68,93,183	7,76,316	
1947 ...	90,00,623	14,37,480	...	51,04,688	7,09,547	
1948 ...	86,07,714	...	13,62,881	56,69,885	4,74,247	
1949 ...	80,56,305	78,621	...	44,54,000	12,13,889	
1950 ...	73,11,901	...	13,74,404	44,41,022	13,974	
1951 ...	61,19,818	6,07,017	...	48,90,014	4,55,592	
1952 ...	61,18,970	...	15,00,878	43,17,306	5,79,308	

We are, Gentlemen,

Your most obedient servants,

L. W. BALCOMBE *Chairman.*

K. P. MUKHERJEE
S. RONALDSON
J. H. H. ROSS
H. F. WHITHOUSE
C. N. ROWEALD

W. F. HOWE
G. A. R. HILLS
S. STEVENSON
E. C. T. HOLMES

} *Members.*

BENGAL CHAMBER OF COMMERCE
Licensed Measurers Department

SCHEDULE I.

Schedule of charges for measuring and weighing goods with effect from 1st March 1953 subject to a surcharge of 35%.

(1) The schedule rates are as follows :—

- | | | |
|---|-----------|---|
| <p>(a) For leather kips, hides, skins, hide cuttings, fleshings, etc., in bags, bales or bundles.</p> | Annas 12 | } Per ton of 50 cubic feet or 20 hundred weight for measuring or weighing up to ten per cent of the packages. |
| <p>.. oil, guts, skins, lard, rosin, coffee, soda, etc., in casks, drums or barrels.</p> | | |
| <p>.. shellac, indigo, tea, ghee, etc., in boxes, cases or chests.</p> | | |
| <p>.. jute, hemp, tobacco, cotton, kapok, fibres and similar articles in bales or bundles.</p> | Annas 6 | Do. |
| <p>.. gunnies, hessians, twine, wool, yarn, etc. in bales.</p> | | |
| <p>.. sinews in bales or bundles.</p> | | |
| <p>.. cereals and seeds in bags, and sundry commodities in sacks, pockets and baskets.</p> | | |
| <p>(b) For coal, coke, pig-iron, manganese ore and other goods in bulk.</p> | Rs. 1/2/- | } Per ton of 20 hundred weight for weighing one hundred percent of the bulk. |

- (c) If the measurement or weighing of percentages greater than those indicated in the foregoing schedule is required, or carried out under Departmental rules increased rates will be charged *pro rata i.e.* for 50%, five times and for 100% ten times the basic rates.
- (d) Where goods are measured and weighed at the same time and for the account of the same party, the charge for such measurement and weighing shall be three-fourths of the amount of the respective measurement and weighing fees as specified above.
- (e) Double rates will be incurred for all work done between 7-0 p.m. and 7-0 a.m. as well as in respect of any cargo or goods attended to in advance and shipped or loaded at night.
- (2) The minimum charges for order are :—

(a) For day work Rs. 30/- per Officer per day (from 7-0 A.M.)

(b) For night work Rs. 40/- per Officer per night (from 7-0 p.m.)

In the event of no work being done, attendance fees of Rs. 30/- and/or Rs. 40/- per Officer per day and/or night respectively will be charged.

(3) For work at Mills, Press Houses or Godowns the following additional special charges are levied :—

(a) Within a limit of 20 miles of the Howrah Bridge, for the attendance of each Officer Rs. 20/-.

(b) Exceeding 20 and up to 30 miles, in distance from the Howrah Bridge, for the attendance of each Officer Rs. 25/-.

(c) Distances beyond a limit of 30 miles, or places offering peculiar difficulties or unusual expense; to be a matter for special arrangement.

(The special charges for attendance at Mills and Presses, under above headings (a) and (b) will only be levied

when the work done is on a basis under 25%. When the work done is on basis of 25% and/or over ; these charges will be waived.)

(4) For work on vessels lying downstream of the King George's Dock entrance and within ten miles of the Howrah Bridge by day and/or by night, a distance fee of Rs. 15/- for the attendance of each Officer will be levied.

(5) The following fees by day and/or by night are charged in addition to the schedule rates :—

(a) On Sunday Rs. 20/- for each Officer.

(b) On New Year's Day, Good Friday and Christmas Day Rs. 30/- for each Officer.

(c) On all holidays under the Negotiable Instruments Act Rs. 20/- for each Officer.

(6) When the attendance of officers is required between 3 a.m. and 7 a.m. or between 4 p.m. and 7 p.m. a fee of Rs. 2/- per hour or part of an hour for each Officer will be charged.

(7) The Department have the right of refusing the acceptance of any order.

Note :—The foregoing basic rates are subject to a Surcharge of 35% with effect from 1st March 1953.

D. C. FAIRBAIRN,

Calcutta, 26th February, 1953.

Secretary.

SCHEDULE II.

Fixed rates for various services rendered by the Department to its constituents.

Details.	Charge.
(1) (a) For calculation of cubical contents per package on entire shipment covered by certificate.	
Up to 10% each package ...	Pics 6
.. 50% .. ..	.. .. 8
.. 100% .. ..	.. .. 10
Subject to a minimum charge of ...	Annas 3
(b) For calculation of tonnages (measurement or weightment) per break	
Up to 10% ...	Annas 3
.. 50% .. ..	.. .. 4
.. 100% .. ..	.. .. 5
(c) For extra copies of certificates and/or duplicate records per copy when issued for freight purposes ...	Rs. 1/-
(d) When not issued for freight purposes ...	Rs. 2/-
(2) (a) Labour charges for Town and/or Dock jobs (imports) per head per day ...	Rs. 3/8/-
Per head per night or part of a night ...	Rs. 4/8/-
Overtime for labour per hour or part of an hour ...	Annas 8
(between 4 p.m. & 7 p.m.)	
(3) (a) Charges for special delivery of certificates	Rs. 5/-

- (4) (a) For supply of certificates when Shipper or his representative calls at the Department's office for certificates—per month ... Rs. 2/-
(Collected annually in advance)
- (b) For supply and delivery of certificates to the Shippers' address—per month ... Rs. 4/-
(Collected annually in advance)
- Such charges are only to be levied during any month when certificates had been supplied and /or delivered by the Department.
- (5) (a) Charges for the attendance of calculators to calculate certificates for passengers' baggage. ... Rs. 10/-

D. C. FAIRBAIRN,

Secretary.

Calcutta, 26th February, 1953.

BENGAL CHAMBER OF COMMERCE

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

"That Rule 1 under the Chamber's Tonnage Schedule be altered as follows in accordance with the Resolution proposed and adopted by the Mercantile Community at their meeting on the 3rd July 1883, and in accordance with the notice issued by the Chamber of Commerce, on the 4th July, 1883, under rule 23 of the Chamber," viz :—

- 1.—That where freight is payable by measurement, measurement be by Sworn Measurers, to be placed under the direction of the Bengal Chamber of Commerce.
- 2.—That the measurement be taken at place of shipment, *i.e.*, exporting wharf, jetty or press-house where adjacent to place of shipment, at measuring Superintendent's discretion, but only whilst the bales are actually being removed in course of shipment.
- 3.—That such measurement be final.
- 4.—That in the case of shut-out cargo or cargo transferred from one vessel to another, original measurements to hold good.
- 5.—But that any cargo re-landed be re-measured.
- 6.—That measurement be taken at the largest part of the bale, inside the lashing on the one side, and outside on the other.
- 7.—That the measurement of jute shipped without measurement shall be entirely at shipper's risk, and that measurement be a matter of special arrangement between the shippers and ship; further, that all expenses connected with the measurement thereof be payable by the shipper.
- 8.—That all cotton and other baled cargo arriving at the East Indian Railway Company's terminus at Howrah

for shipment direct by boat be measured by the Sworn Measurers in the Railway Company's shed while being removed in actual course of shipment.

- 9.—That all baled cargo pressed at, or exported from, any of the press-houses to which a Sworn Measurer may be attached, be treated in the manner as jute, and as provided for in the second Resolution.
- 10.—That gunny bales packed at, or exported from mills, within the limits of the port, be also measured as described in the second Resolution.
- 11.—That gunny bales or other cargo exported by boat direct from outside the limits of the port be measured by the Sworn Measurers on the deck of the ship or alongside; but it shall be optional with outside mills and press-houses to make arrangements with the Managing Committee, on such terms as may be mutually agreed for the attendance of Sworn Measurers at their ordinary shipping wharves for measurements in accordance with Rule 2.
- 12.—That all baled, cased, or other cargo not provided for in any of the foregoing Resolutions and which at present is measured on this side under any of the tonnage schedules now in use in the Port, or which may require to be measured on this side, by a special arrangement made between shippers and ship, that all such cargo be measured on the Customs House Wharf (if for export by boat) or in the jetty sheds (if for shipment through the jetties) by the Sworn Measurers.
- 13.—That for the present the Sworn Measurers to be appointed to carry on this scheme be placed under the direction of a Representative Committee to be nominated by the Committee of the Chamber of Commerce.
- 14.—That the charge for measurement by defrayed by the ship.

1st January, 1884

SCHEDULE

Jute
 .. Cuttings.
 .. Rejections.
 .. Thread Waste.
 .. Rope Ends.
 Gunny Cuttings.
 Cotton.
 Hemp.
 Safflower.
 Tobacco Leaf and all other goods packed in bales bound with rope lashing.

Cotton.
 Gunny Cloth.
 .. Bags.
 Piece-goods.
 Twist and all other goods packed in bales bound with hoops.

Indigo.
 Shellac.
 Button Lac.
 Lac Dye.
 Ten.
 Piece-goods and all other goods packed in cases.

Hides.
 Skins.

Fishing rods.

Not less than seven per cent to be measured if the bales have been pressed in 400 lbs. press boxes; but where bales pressed in 500 lbs. press boxes are also included in the lot, the percentage must be taken proportionately. All crooked or badly-pressed bales shall be objected to for measurement and the Measurer shall cause all such bales to be returned to the Presshouse having previously ripped open the lashings in such a way as to cause them to be re-pressed; but if presshouses elect to have them shipped, a fair percentage of all such bales must be measured. Measurement to be taken at the largest part of the bale inside the lashing on the one side and outside on the other. In taking the length and breadth, the measurement of one bale shall be with the ticket upwards and of another with the ticket downwards.

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

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

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

Five to ten per cent to be measured.

REPORT
ROYAL EXCHANGE

1952



ROYAL EXCHANGE

CALCUTTA

Report of the Committee for the year ended 31st December, 1952.

THE PRESIDENT AND COMMITTEE.
BENGAL CHAMBER OF COMMERCE AND INDUSTRY,
Gentlemen.

In accordance with the provisions of Rule 7 of the Rules of the Royal Exchange, we have the honour to submit a report on its working for the year ended 31st December, 1952.

As a measure of economy in view of the financial position referred to below, we have again 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 Royal Exchange on application to the Secretary :—

1. List of members as on 31st December, 1952.
2. Royal Exchange : Rules and Bye-Laws.

Committee.—As already announced in Circular No. 2-RE —the following gentlemen have been elected to form the Committee of Management for the year 1953-54 :—

- (1) The President of the Bengal Chamber of Commerce and Industry *ex-officio*.
- (2) The Vice-President of the Bengal Chamber of Commerce and Industry *ex-officio*.
- (3) Mr. Hugh Workman (Merchant), Messrs. W. F. Ducaat & Co.
- (4) " D. D. MacGregor (Banker), The Chartered Bank of India, Australia & China.
- (5) " J. L. Eaplen (Stock Broker), Messrs. Place, Siddons & Gough.
- (6) " R. D. Chaitshank (Exchange Broker), Messrs. Thomas Seth Apear & Co.
- (7) " H. A. Style (Produce Broker), Messrs. Landale & Morgan.

- (8) Mr. I. T. Wilson (Freight Broker), Messrs. Blacker & Co.
 (9) " R. W. Plummer (Merchant), Messrs. Plummer Bros. & Co.

Membership.—At the end of the year there were upon the Exchange Register 95 Firms and 1 individual member.

Accounts.—We submit a Balance Sheet and Revenue Account for the year ended the 31st December, 1952, audited by Messrs. Lovelock & Lews, Auditors of the Bengal Chamber of Commerce and Industry. The Revenue Account shows a deficit of Rs. 14,765-7-0 on the year's working compared with Rs. 23,430-7-0 for 1951. The deficit has been transferred to the Bengal Chamber of Commerce and Industry contribution account.

The comparative figures of income and expenditure in 1951 and 1952 are given below :—

	1951.		1952.	
	Rs.	A. P.	Rs.	A. P.
<i>Income</i> —				
Subscription	25,398	0 0	25,161	0 0
Entrance Fee ... ..	...	...	...	...
	25,398	0 0	25,161	0 0
<i>Expenditure</i> :—				
Rent	12,000	0 0	12,000	0 0
Contribution to Chamber	6,000	0 0	6,000	0 0
Salaries & wages	23,041	8 0	13,920	3 0
Books and Newspapers	1,946	13 0	2,207	9 0
Telephone subscription less received from members for use	373	0 0	400	6 0
Tickets for members	340	4 0	325	0 0
Stationery	150	8 0	133	4 0
Printing	82	13 0	105	13 0
Postage	1	2 0	7	13 0
Electric Fans, Lights and Lifts	3,000	0 0	3,000	0 0
Petty Charges	1,892	7 0	1,826	7 0
Carried over	48,828	7 0	39,926	7 0

	1951.		1952.	
	Rs.	A. P.	Rs.	A. P.
Brought forward	48,828	7 0	39,926	7 0
<i>Levy</i> —				
Deficit transferred to Chamber	23,430	7 0	14,765	7 0
	25,398	0 0	25,161	0 0

We are, Gentlemen,
 Your obedient servants,

C. A. INNES, *President*.
 E. J. PAKES, *Vice-President*.

A. CAIGER-WATSON
 D. D. MACGREGOR
 J. L. ESPLAN
 R. D. CRUIKSHANK
 H. A. STYLE
 E. MANASSEH
 R. W. PLUMMER

Members.

D. C. FAIRBAIN,
Secretary.

Calcutta, 21st February, 1953.

(270)

ROYAL
BALANCE SHEET

LIABILITIES	Rs. As. P.	Rs. As. P.
Sundry Creditors—For Expenses.		
Bengal Chamber of Commerce and Industry for Contribution and Rent from June to September, November & December 1952	9,000 0 0	
Other expenses	6,489 5 0	
Sundries		15,489 5 0
		104 0 0
TOTAL		<u>15,593 5 0</u>

(271)

EXCHANGE.

as at 31st December, 1952.

ASSETS.	Rs. As. P.	Rs. As. P.
OUTSTANDINGS—		
Subscriptions	300 0 0	
Telephone Ticket Books	25 0 0	
		385 0 0
BOOKS AND NEWSPAPERS—		
Subscriptions paid in advance		208 12 0
FURNITURE AND FITTINGS, WATER COOLER—		
Expenses to date	1,000 0 0	
Less—Depreciation to date	1,000 0 0	
		0 0 0
BENGAL CHAMBER OF COMMERCE & INDUSTRY CONTRIBUTION ACCOUNT—		
Deficit for the year		14,705 7 0
CASH—		
With Imperial Bank of India		144 2 0
TOTAL		<u>15,593 5 0</u>

ROYAL
REVENUE ACCOUNT

EXPENDITURE	Rs.	As.	P.	Rs.	As.	P.
To Salaries and Wages	13,920	3	0			
.. Monthly contribution to Bengal Chamber of Commerce & Industry ...	6,000	0	0			
.. Rent	12,000	0	0			
.. Electric Lights, Fans and Lift ...	3,000	0	0			
.. Printing	105	13	0			
.. Stationery	133	4	0			
.. Books and Newspapers	2,207	9	0			
.. Postage	7	13	0			
.. Petty Charges	1,820	7	0			
.. Cost of Members Tickets	325	0	0			
.. Telephone	Rs. 530	6	0			
Less—Recovered from Members	Rs. 130	0	0			
	400	6	0			
				39,926	7	0

TOTAL 39,926 7 0

We report that we have audited the foregoing Balance Sheet of Royal Exchange as at 31st December, 1952 and the Revenue Account for the year ended on that date and have obtained all the information and explanations we have required. In our opinion the Balance Sheet exhibits a true and correct view of the state of affairs of the Royal Exchange according to the best of our information and explanations given to us and as shown by the books of the Exchange.

Calcutta, 20th January, 1953.

LOVELOCK & LEWES,
Chartered Accountants.

EXCHANGE.

for the year ended 31st December, 1952.

INCOME	Rs.	As.	P.
By Subscriptions	25,101	0	0
.. Bengal Chamber of Commerce & Industry Contribution Account deficit for the year	14,705	7	0

TOTAL 39,806 7 0

Sd/ D. C. FAIRBAHN,
Secretary.

C. A. INNES,
President.

ROYAL EXCHANGE

COMMITTEE FOR THE YEAR 1952

(1) THE PRESIDENT OF THE BENGAL CHAMBER OF COMMERCE
(*ex-officio*)

(2) THE VICE-PRESIDENT OF THE BENGAL CHAMBER OF
COMMERCE (*ex-officio*)

Members :

- (3) MR. A. CAIGER-WATSON (Merchant)
Messrs. H. D. Cartwright & Co.
- (4) MR. D. D. MACGREGOR (Banker)
The Chartered Bank of India, Australia & China.
- (5) MR. J. L. ESPLEN (Stock Broker)
Messrs. Place, Siddons & Gough.
- (6) MR. R. D. CRUIKSHANK (Exchange Broker)
Messrs. Thomas Seth Apcar & Co.
- (7) MR. H. A. STYLE (Produce Broker)
Messrs. Landale & Morgan.
- (8) MR. E. MANASSEH (Freight Broker)
Messrs. Blacker & Co.
- (9) MR. R. W. PLUMMER (Merchant)
Messrs. Plummer Bros. & Co.

ROYAL EXCHANGE

LIST OF MEMBERS AS AT 31ST DECEMBER, 1952.

FIRMS.

- Alex. A. Apcar Jr. & Co.
Anderson Wright Ltd.
T. S. Apcar & Co.
Balmer Lawrie & Co., Ltd.
Pecker Gray & Co. (1930), Ltd.
Bird & Co., Ltd.
Birkmyre Bros., Ltd.
Blacker & Co.
Blackwoods, India, Ltd.
T. L. Brookes.
Burn & Co., Ltd.
Calcutta Jute Agency Ltd.
"Capital" Ltd.
H. D. Cartwright & Co.
The Chartered Bank of India,
Australia & China.
Cox & Kings (Agents) Ltd.
Demetrius Brothers.
W. F. Ducat & Co.
Duff, Thomas & Co. (India) Ltd.
J. C. Duffus & Co., Ltd.
Duncan Bros. & Co., Ltd.
Eastern Railway.
Eastern Bank Ltd.
B. N. Elias & Co., Ltd.
Finlay, James & Co., Ltd.
Ford, Rhodes, Parks & Co.
G. A. Georgiadi & Co.
Gillanders, Arbuthnot & Co.,
Ltd.
Gladstone, Lyall & Co., Ltd.
Grahams Trading Co. (India).
Ltd.
- W. Haworth & Co.
F. W. Heijgers & Co., Ltd.
Henderson, George & Co., Ltd.
Hoare Miller & Co., Ltd.
Holmes Wilson & Co., Ltd.
Hoyle, Robson, Barnett & Co.
(India), Ltd.
The Imperial Tobacco Co. of
India Ltd.
The India General Navigation &
Railway Co., Ltd.
Innes, Watson & Co.
Jacks, William & Co., Ltd.
Jardine Henderson Ltd.
Jessop & Co., Ltd.
Ivan Jones Ltd.
Kettlewell Bullen & Co., Ltd.
Kilburn & Co., Ltd.
King Brothers.
Landale & Clark Ltd.
Landale & Morgan.
S. J. Lazarus & Co.
Edwards, Lionel, Ltd.
Lloyds Bank Ltd.
London & Lancashire Insurance
Co., Ltd.
Lovejoy & Lewes.
Ludlow Jute Co., Ltd.
Mackenzie Lyall & Co.
Mackinnon, Mackenzie & Co.
Macneil & Barry Ltd.
A. M. Mair & Co., Ltd.
Martin Burn Ltd.

McLeod & Co., Ltd.
The Mercantile Bank of India
Ltd.
D. L. Millar & Co., Ltd.
Moran & Co., Ltd.
Morgan, Walker & Co.
Mytton, Wallace & Co.
The National Bank of India Ltd.
Netherlands Trading Society.
New India Assurance Co., Ltd.
New Zealand Insurance Co., Ltd.
Norman, Ross & Co.
F. C. Pallachi & Co.
Perman & Hynd.
Pigott, Chapman & Co.
Place, Sidons & Gough.
Plummer Brothers & Co.
Rallis India Ltd.
Randutt, Ramkissendass.
River Steam Navigation Co., Ltd.

Royal Insurance Co., Ltd.
Shaw, Wallace & Co., Ltd.
Sinclair & Co.
Sinclair, Murray & Co., Ltd.
E. A. Sopher & Co.
Standard-Vacuum Oil Co.
Steel Bros. & Co., Ltd.
Octavius Steel & Co., Ltd.
R. Steel & Co., Ltd.
Stewart & Co.
J. Thomas & Co., Ltd.
Turner, Morrison & Co., Ltd.
Wakefield, C. C. & Co., Ltd.
Walker, W. J. & Co.
Williamson, Magor & Co.
Yule, Andrew & Co., Ltd.
Ziffo & Co.

INDIVIDUAL MEMBER
FOR 1952.
Mr. C. M. Chater.

ROYAL EXCHANGE RULES.

1. The Royal Exchange is intended for the use of members only, in accordance with the rules and regulations hereinafter set out.
2. The election of members shall be vested in the Committee, and the election shall be by ballot or otherwise at the ordinary monthly meetings. The Committee may elect a limited number of Honorary Members.
3. The Royal Exchange shall be managed by a Committee of nine persons. The President and Vice-President of the Bengal Chamber of Commerce shall be *ex-officio* President and Vice-President of the Committee of the Royal Exchange. The members of the Royal Exchange shall elect seven members of the Committee, including—one merchant, one banker, one stock broker, one exchange broker, one produce broker, and one freight broker. Failing such members offering themselves, others will be eligible.
4. The election of members of the Committee, under the preceding rule, shall take place in February of each year; and the new Committee shall come into office from the first of March next ensuing after the election. The election shall be by ballot.
5. The Exchange shall be open to members from 10 A.M. to 5 P.M. except on Saturdays, when it shall be open from 10 A.M. to 2 P.M. The holidays to be observed by the Royal Exchange shall be the holidays declared by the Bengal Chamber of Commerce.
6. The Committee shall have power from time to time, besides electing members, to make bye-laws, fix the rates of entrance fee and subscription, and generally to conduct the business of the Royal Exchange and of the Restaurant attached thereto, as an Association working in connection with the Bengal Chamber of Commerce.
7. The Committee shall submit, in February of each year, a report of the working of the Royal Exchange to the Committee of the Bengal Chamber of Commerce.

8. No person shall be allowed to attend the Exchange without having previously paid his entrance fee and subscription.

*9. The subscription to the Royal Exchange shall be for the present:—

Rs. 15 per mensem for every firm or company admitting up to three representatives; and an extra charge of Rs. 5 per mensem for every additional representative. A payment of Rs. 40 per mensem by a firm or company shall secure the right of membership for the whole of their European staff, but the names of those members of the staff, who are to exercise the privilege of attending the Exchange, must be sent in to the Secretary, who will furnish each one with a ticket, as under rule 10.

Rs. 8 per mensem for every individual not established under the style of a firm or company.

For mofussil members, the subscription shall be as follows:

Rs. 6 per mensem for every firm or company admitting up to three representatives; and an extra charge of Rs. 3 per mensem for every additional representative.

Rs. 3 per mensem for each individual not established in the mofussil under the style of a firm or company.

The above subscriptions shall be collected monthly, as from the 1st day of July, 1918.

10. Each subscriber, on payment of his subscription, will be furnished with a ticket, which must be produced on demand. Any subscriber refusing to show his ticket, when so demanded, shall be liable to refusal of admission at the discretion of the Master.

11. Any person creating a disturbance in the Royal Exchange or wilfully interfering with the comfort of the subscribers shall be liable to removal from the list of members.

12. Members may use the reading-room and lounge of the Exchange, but shall not remove any papers, books, maps or documents of any kind from the premises.

*As adopted by a Special General Meeting of the Royal Exchange held on the 17th April, 1918.

13. Members may have the use of Committee rooms set apart for the purpose of public meetings. Applications for the use of rooms will be dealt with according to priority.

14. Public companies and associations not members of the Royal Exchange, may have the use of Committee rooms for the purposes of public meetings of shareholders or members upon payment of a fee to be determined by the Committee, and to be deposited at the time of making the application.

15. No assistant to a firm or company, shall be eligible for election unless one of his principals is a member. A member elected as an assistant to a firm or company, and who shall cease to be an assistant of such firm or company shall thereby cease to be a member, but may be afterwards elected as an assistant, under this rule, or as a principal.

16. The name of any member who shall neglect, after written notice, to pay his subscription within two months after it is due, shall be posted in the room and if the subscription shall remain unpaid for a further term of two weeks, shall cease to be a member.

Any individual member, who may be absent from Calcutta for more than three consecutive calendar months, shall be entitled to claim exemption from payment of his subscription during such absence.

17. The Committee shall have power to call a General Meeting of the Members of the Exchange at their discretion. They shall call a General Meeting upon receiving a requisition signed by fifteen members. At meetings called by requisition only the business mentioned in the requisition shall be transacted.

18. All proceedings of the Committee shall be subject to confirmation at the next ensuing General Meeting.

RESTAURANT.

19. Complaints in any way affecting the Restaurant shall be made to the Committee in writing.

VISITORS.

20. Strangers visiting Calcutta and non-residents of Calcutta may be introduced by any subscriber for ten consecutive days and may, on payment of one-half the subscription, be elected temporary members for a period of not less than one month or more than three months, and not oftener than once a year. Subscribers introducing strangers must enter the names of the persons introduced in a book provided for that purpose.

GENERAL.

21. After defraying the necessary expenses, any balance of the funds of the Royal Exchange shall be made over to the Bengal Chamber of Commerce as a contribution towards the payment of the debentures issued by the Chamber and to the interest thereon.

22. The Secretary and the Assistant Secretary of the Bengal Chamber of Commerce shall be *ex-officio* Secretary and Assistant Secretary of the Royal Exchange.

23. The Assistant Secretary of the Bengal Chamber of Commerce shall be *ex-officio* Master of the Royal Exchange and all complaints and suggestions shall, in the first instance, be made to him.

24. A list of newspapers supplied to the rooms shall be exhibited in a conspicuous place in the reading-room, and the Committee may add others to the list, upon receiving a requisition from twenty-five members, showing that such additions would be desirable and useful.

25. No advertisement bills will be allowed to be posted in any of the rooms of the Exchange, or on the walls of the Exchange premises and no samples of goods shall be exhibited.

26. The rules, or any of them, may not be rescinded or altered nor may new rules be made, unless by a resolution passed at a Special General Meeting, at which at least twenty-five members shall be present, and such resolution must be passed by a majority consisting of at least two-thirds of the number of votes given. Resolutions passed under this rule shall come into force at once, and shall not need confirmation at any subsequent Special General Meeting.

ROYAL EXCHANGE

BYE-LAWS.

1. Newspapers and books are not to be removed from the premises.

2. Any one found writing upon, or defacing, the walls or notice boards at the Exchange, or the books or newspapers in the reading-room or otherwise injuring them, may be excluded for such time as the Committee may determine.

3. The Committee shall have power to close any part of the Royal Exchange, from time to time, on such occasions and for such time as they may deem necessary.

4. Any members having a suggestion to make as regards the papers kept in the Exchange or for adding thereto, shall address the Committee through the Master.

5. Members may use the reading-room for the purpose of taking notes or memoranda, or consulting works of reference available to members.

6. The Committee will supply "Royal Exchange Memorandum forms" which are only to be used on the premises.

7. Tiffins will be supplied in the Restaurant according to a notice approved by the Committee and to be signed by the Master.

8. Wines and spirits will also be supplied at rates to be approved by the Committee.

9. The Restaurant shall be open for such hours as may from time to time be approved by the Committee.

10. The lessee of the Restaurant may supply dinners to members, to be given on the top flat; the rates for these dinners shall be a matter of arrangement between the lessee and the member concerned. When such dinners are given, the lessee shall pay to the Committee the sum of Rs. 4 for use of the rooms, cook-rooms, etc., on the top flat.

11. Disorderly conduct in the restaurant, or excess of any kind shall be reported by the lessee to the Committee, through the Master, and shall be dealt with as the Committee may determine.

12. The lessee of the Restaurant shall not employ any person, the disapproval of whose conduct shall have been communicated to him by the Committee.

13. A smoking-room will be provided on the top flat.

14. The Committee appeal to members to abstain from giving servants of the Exchange or of the restaurant, any gratuities. The Committee lay stress upon this bye-law.

15. The Broker's room is entirely private and admission thereto is at the pleasure and discretion of the members of the room.

16. A room, or rooms will be set aside, on the top floor, where members may make a change of dress.

17. By arrangement with the Master, a room on the top flat may be reserved for private meetings.

18. Mofussil members may have their correspondence addressed to the care of the Master, Royal Exchange.

19. A list of newspapers supplied to the Royal Exchange shall be exhibited in a conspicuous place in the Reading Room.

BENGAL CHAMBER OF COMMERCE & INDUSTRY

TRIBUNAL OF ARBITRATION

BENGAL CHAMBER OF COMMERCE & INDUSTRY

TRIBUNAL OF ARBITRATION

RULES.

Interpretation.

I. In these rules the following words have the following meanings :— Interpretation clause.

- (1) "CHAMBER" means the Bengal Chamber of Commerce.
- (2) "COURT" means the Arbitrator or Arbitrators appointed for determining a particular dispute, or the Umpire where an umpire has been appointed.
- (3) "MEMBER" means any member for the time being of the Chamber.
- (4) "PARTY" includes an individual, firm or company.
- (5) "REFERENCE" means any agreement to refer a difference or dispute (present or future) to the Tribunal. Any agreement to refer more than one difference or dispute between the same parties which arise under separate contracts shall be treated as a separate reference in respect of each contract.
- (6) "REGISTRAR"—The Registrar of the Tribunal shall be the Secretary for the time being of the Chamber or such other member of the Secretarial staff of the Chamber as shall be acting for him from time to time.
- (7) "TRIBUNAL" means the Tribunal of Arbitration of the Chamber hereby constituted.

Objects and Constitution of Tribunal.

II. The objects of the Tribunal are the determination, Objects.
settlement and adjustment of disputes and differences relating to trade, business and manufactures, between one party and another, whether any such party resides or carries on business personally or by agent or otherwise in Calcutta or not and whether such party is a member of the Chamber or not.

Constitution.

III. (1) The Tribunal shall consist of such members or assistants to members, and of such other persons who are from time to time on the panel of Special Advisory Boards to the Indian Jute Mills Association, as may from time to time be selected by the Registrar as hereinafter mentioned and be willing to serve on the Tribunal.

(2) The Registrar shall from time to time as he shall consider necessary select such persons from the classes mentioned in the preceding rule, who are willing to serve, and shall circulate to all members from time to time a list of the persons so selected. He may also if he thinks fit supply a copy of such list to persons other than members applying for the same.

(3) The Registrar may at any time, if he thinks proper so to do, add to the said list the names of other persons whom he may consider qualified to serve on the Tribunal. It shall not be necessary in such case to print or circulate any list of the added names, but a list of the members of the Tribunal complete for the time being shall be kept by the Registrar, and shall always be open to inspection by members on application and, at the discretion of the Registrar, also by persons other than members.

Registrar.

IV. The duties of the Registrar of the Tribunal shall ordinarily consist of or include the following :—

He shall, by himself or his subordinates, receive applications to the Tribunal and receive payment of fees and costs, appoint the arbitrator or arbitrators and, where necessary, the umpire who will constitute the Court to deal with any dispute, receive all applications made to the Court by the parties, and communicate to them the orders and directions of the Court, keep a register of applications to the Tribunal and of awards made by any Court, and such other books and memoranda, and make such returns as the Chamber or the Tribunal shall from time to time require, and generally carry out the directions of any Court so constituted, and take such steps as may be necessary to assist any such Court in the execution of its functions.

Constitution of Court.

V. (1) In every case where a dispute or difference has arisen between parties who have agreed that such dispute or difference shall be referred for decision to the Chamber or the Tribunal, an application for arbitration may be addressed by either party to the Registrar which application, in the case of disputes relating to piece-goods, shall be in such form as the Committee of the Chamber may from time to time prescribe.

Application for arbitration.

(2) On receipt of such application, the Registrar shall constitute a Court for the adjudication of the dispute.

(3) In constituting any Court the Registrar shall select, as arbitrator or arbitrators or umpire as the case may be, so far as possible, persons or a person having a practical knowledge of the subject matter of the contract or contracts in question, and the Registrar shall not appoint any person who for any reason within his knowledge would not be a proper person to act as Arbitrator or Umpire in the particular matter, but no award shall be invalid nor shall any objection be taken thereto by any party, on the ground that any person so appointed did not possess such practical knowledge, or was not in fact a proper person to act as arbitrator or umpire.

Arbitrator or umpire to have practical knowledge.

(4) The names or name of the persons or person constituting a Court shall not ordinarily be disclosed to the parties nor shall the parties be entitled to such information as of right. In the event of any of the parties applying on special grounds (to be specified in writing to the Registrar) for the disclosure of the said names or name the decision as to whether such disclosure shall be made or not shall rest in the absolute discretion of the Registrar. The non-disclosure of the said names or name shall not in any case affect the validity of the arbitration proceedings, or of any award therein nor afford ground of objection to the filing of the award.

Names of arbitrators or umpire.

VI. Unless the agreement to refer the dispute or difference to the Chamber or Tribunal otherwise expressly provides the Court shall consist of two arbitrators, who shall be selected by the Registrar from the Tribunal and appointed in writing under his hand.

Appointment of arbitrators.

Expiry of time.

VII. If the Court have allowed the time or extended time to expire without making any award, and without having signified to the Registrar that they cannot agree, the Registrar shall constitute in manner aforesaid another Court which shall proceed with the arbitration and shall be at liberty to act upon the record of the proceedings as then existing and on the evidence, if any, then taken in the arbitration or to commence the arbitration *de novo*.

Appointment of umpire.

VIII. In the event of the Court originally appointed disagreeing the dispute shall be referred to an umpire and the Registrar shall appoint an umpire to be selected from the list aforesaid to constitute the Court for the adjudication of the said disputes and such umpire shall then proceed with the arbitration in accordance with these rules.

Consent to act.

IX. The consent to act of the arbitrator or arbitrators or umpire as the case may be shall be obtained by the Registrar.

Arbitrators or umpire failing to act.

X. If any appointed arbitrator or umpire neglects or refuses to act, or dies or becomes incapable of acting, the Registrar shall substitute and appoint a new Arbitrator or Umpire as the case may be in manner aforesaid and the Court so reconstituted shall proceed with the arbitration with liberty to act on the record of the proceedings as then existing and on the evidence, if any then taken in the arbitration, or to commence the proceedings *de novo*.

Conduct of Arbitrations.

Statement to be filed within specified time.

XI. The parties shall within such time as may be directed by the Court, prepare and submit to the Registrar in duplicate a written statement of their respective cases with copies of all relevant documents or other evidence on which they rely. A copy of each party's case shall be given to the other party who shall respectively be entitled to put in a rejoinder thereto within such time as may be directed. Normally no more than one rejoinder shall be filed, but the Court shall have discretion if it thinks fit to allow more than one rejoinder, on such terms as it may impose.

XII. The Court may at its discretion enlarge the time for submission of a written statement or rejoinder, but it shall not be bound to receive or to consider any written statement or rejoinder of either party tendered after the expiration of the original or subsequently extended time as the case may be.

Enlargement of time for submission of statement.

XIII. All applications which the parties desire to make to the Court and all notices to be given to the parties before or during the course of the arbitration, or otherwise in relation thereto, shall be made through the Registrar who shall communicate the orders and directions of the Court thereon to the parties.

Communications to be made through the Registrar.

XIV. The said parties, respectively, shall do all the acts necessary to enable the Court to make a just award, and shall not wilfully do or cause or allow to be done any act to delay or to prevent the Court from making an award, and if either party shall do or cause or allow to be done any such act that party shall pay to the other such costs as the Court shall deem reasonable.

Obligations of the parties.

XV. The dispute will normally be decided by the Court on the written statements of the parties and oral evidence will not be taken nor will the parties be entitled to appear, or any formal hearing be held. The Court shall have power however if it thinks fit to appoint a time and place for the hearing of the reference and to hear oral evidence.

Hearing.

XVI. In any case of a formal hearing no party shall, without the permission of the Court, be entitled to appear by counsel, attorney or other advocate or adviser, but the Court in its discretion may require the parties with or without witness to attend before it or before any Committee or Sub-Committee of the Chamber to be examined.

Appearance of parties.

XVII. The parties to the reference and any witness on their behalf, shall, subject to the provision of any law for the time being in force -

Evidence.

- (a) submit to be examined by the Court on oath affirmation in relation to the matters in dispute;
- (b) produce before the Court all books, deeds, papers, accounts, writings and documents within their possession or power, respectively, which may be required or called for by the Court;

- (c) comply with the requirements of the Court as to the production and selection of samples, and;
- (d) generally do all other things, which during the proceedings on a reference, the Court may require.

XVIII. The Court may:

- (a) administer oath or affirmation to the parties or witnesses appearing;
- (b) state a special case for the opinion of the High Court, or give its award in the form of a special case for the opinion of the High Court;
- (c) make an award conditional or in the alternative;
- (d) correct in an award any clerical mistake or error arising from any accidental slip or omission, or
- (e) administer to any party to the arbitration such interrogatories as it may consider necessary.

Retention &/or return of documents.

XIX. The Court shall have full discretion to retain and/or return all books, documents or papers produced before it in any proceedings and may direct at any time that the books, documents or papers produced or any of them, are to be returned to the parties or either of them on such terms and conditions as the Court may decide.

Absence of parties.

XX. The Court may proceed with the reference notwithstanding any failure to file a written statement within due time and may also proceed with the reference in the absence of any or both of the parties who, being entitled to appear before the Court, after due notice, refuse or neglect to attend.

Application to Civil Court to issue process to parties or witnesses.

XXI. If the Court shall at any stage of an arbitration be of the opinion that it is desirable to examine either party or any witness who may not be willing to give evidence before the Court or may be resident outside the City of Calcutta, the Court may apply to the Civil Court having jurisdiction in that behalf to issue process to such party or witness, including the issue of summonses and commission for the examination of

witnesses and summonses to produce documents and may at its discretion require one or both the parties to deposit such fee or fees to cover the cost of any such process as the Court shall consider necessary and in the event of any party who has been called on to deposit such fees failing to do so may dismiss such party's case or deal otherwise with the matter in any way the Court may think just.

Arbitrator empowered to consult Committee & solicitors or counsel.

XXII. The Court may at its own instance at any time or times before making a final award, and at the expense of the parties consult, refer to, and act on and adopt the advice, recommendations or suggestions of any Committee or Sub-Committee of the Chamber having or exercising special jurisdiction or powers relating to the particular industry, commodity, produce or branch of trade concerned in the reference or of any experts whether members or not, and may also, at the like expense of the parties, consult and adopt the advice of solicitors or counsel upon any question of law, evidence, practice or procedure arising in the course of the reference.

Special case.

XXIII. In any case where a party wishes to have any question arising in any proceedings referred to the High Court of Justice at Fort William in Bengal* in the form of a special case for the opinion of the High Court he shall apply in writing to the Registrar, and with such application shall pay a requisition fee of Rs. 40. If the Court decides to accede to such request the party applying shall also be responsible for all legal or other costs, charges and expenses that may be incurred by the arbitrator or arbitrators or umpire of and incidental to the same and shall make such deposit on account thereof as the Court may decide.

Awards.

Decision of majority.

XXIV. In cases where the Court shall consist of more than two Arbitrators the award of the majority shall prevail and be taken as the decision of the Court.

*Note called High Court at Calcutta

Time for making awards by arbitrators.

XXV. The Court shall make its award in writing within four months after entering on the reference or on or before any later day to which the Court, with the consent of all parties concerned in the proceedings, by any writing signed by them, may from time to time, enlarge its time therefor or any extension of time granted by the Court of Judicature at Fort William in Bengal*:

Provided that, if any commission for examination of witnesses shall at any time be issued under the provisions of Rule XXI or Section 43 of the Arbitration Act 1940 or any other provision in that behalf this Rule shall be read as if the above-mentioned initial time limit of four months were increased by a period of time equal to the time which elapses between the date when the Civil Court concerned shall make its order for the issue of such commission and the date when the same shall have been executed and returned to the Court, and all enlargements and extensions of time as above provided shall take effect as from the expiry of such increased initial time limit.

Extent of award.

XXVI. The Court may make an interim award, and may, by any award, order and determine what it shall think fit to be done by either of the parties, respecting the matters referred.

Signatures to and issue of awards.

XXVII. Every award shall be signed by the Court and by the Registrar. When completed, a copy of the award shall be sent by the Registrar to each of the parties, but the name or names of the member or members of the Court shall not ordinarily be disclosed on such copy and such non-disclosure shall not affect the validity of the award nor afford any ground of objection to the same being filed.

Filing of awards.

XXVIII. The Court shall at the request of any party to the proceedings or of any person claiming under such party or, if so directed by the High Court of Judicature at Fort William in Bengal* and upon payment of the fees and charges due in respect of the arbitration and award, and of the costs and

*Now called High Court of Calcutta

charges on filing the award, cause the award or a signed copy of it together with any depositions or documents, which may have been taken and proved before it, to be filed in the said High Court.

Award binding on all parties.

XXIX. The parties shall in all things abide by and obey the award, which shall be binding on the parties and their respective representatives notwithstanding the death of any party before or after the making of the award, and such death shall not operate as a revocation of the submission.

Further award.

XXX. Whenever an award directs that a certain act or thing shall be done by one party to the reference, e.g. delivering or taking (with or without allowance) delivery of goods and such party fails to comply with the award, the party in whose favour the award is made may make a fresh application for a further award determining the amount of damages or compensation payable by reason of such failure, and the Registrar, on receipt of such application, shall proceed to constitute a new Court, which may or may not consist of the same or of one or more of the members constituting the Court who made the first award, and the new Court shall proceed under these rules to arbitrate on the said application and the award thereon may be filed separately or together with the original award.

Costs, charges, fees, etc.

XXXI. The costs of the reference and award including the costs, charges, fees and other expenses provided for by these rules shall be in the discretion of the Court, which may direct to and by whom and in what manner and in what proportion such costs, charges, fees and other expenses or any part thereof shall be borne and paid, and may tax and settle the amount of costs to be so paid or any part thereof, and may award costs to be paid as between solicitor and client.

Fees.

XXXII. Subject to any limitations imposed by the rules following, the Court shall be entitled to allow fees and expenses of witnesses, expenses connected with the selection and carriage

of samples, Licensed Measurers' Department charges, conveyance hire, cost of legal or technical advice or proceedings in respect of any matter arising out of the arbitration incurred by the Court and, when goods are examined at premises other than those of the Chamber such additional fees not exceeding double the prescribed fees of any particular reference, for every attendance at such other premises, and any other incidental expenses and charges in connection with or arising out of the reference or award as the Court shall in its absolute discretion think fit.

XXXIII. *Copies of proceedings.*—No party is entitled to copies of proceedings before arbitrators or an umpire. In case where the Tribunal is requested to make copies of cases or exhibits thereto, submitted by either party, for the purposes of sending such copies to the other party then the charge, for every copy made, shall be six annas a folio of 90 words (seven figures to one word).

XXXIV.^a The fees, costs, charges and other expenses of and incidental to the reference and the award (if any) which are to be payable and which are not otherwise provided for under these Rules shall be the following, viz :—

(1) *Certified copies of awards.*—A fee of Rs. 2/- is payable for each certified copy of an award.

(2) *Stamp Duties.*—Stamp duties are to be paid in all cases in accordance with the scale of stamp duties for the time being imposed by law.

(3) *Filing Awards.*—A fee of Rs. 8/- to the Chamber in addition to the Court fees on the scale for the time being in force is payable by the party requiring the award to be filed.

(4) *Single Arbitrator.*—A Single Arbitrator shall be paid double fees, namely, the fees payable hereunder to two Arbitrators.

(5) *Piece goods Arbitrations.*—

(a) For contracts involving inspection of only one quality of cloth :—

For quality, etc., Rs. 64/- for each Arbitrator or Umpire;

^aAs amended by the Committee on 28th February 1947.

For Mildew, Rs. 64/- for each Arbitrator or Umpire.

(b) For contracts involving inspection of ranges of cloth: For quality, etc.

For first quality, Rs. 64/- for each Arbitrator or Umpire;

For each additional quality, Rs. 8/- for each Arbitrator or Umpire.

For Mildew, Rs. 64/- for each Arbitrator or Umpire.

(c) In all piece-goods arbitrations involving measurement of lengths and or widths the fee for each Arbitrator or Umpire is hereby prescribed to be Rs. 80/- subject to the proviso that the Committee may in special cases at their absolute discretion prescribe and determine for the time being the amount of the fee payable to each arbitrator or Umpire in cases of this nature.

(d) In all other piece-goods arbitrations, whether involving examination of goods or not the amount of the fee payable to each arbitrator or umpire will be prescribed and determined for the time being by the Committee for cases of this nature.

(e) In addition to these charges an Institution Fee of Rs. 60/- is payable to the Tribunal in all cases where one or both parties is or are a member or members of the Chamber or of any Association working in connection with the Chamber under Article 56(d)^b of the Articles of Association of the Chamber; but where neither party is a member of the Chamber or of any Association working in connection with the Chamber, an Institution Fee of Rs. 80/- is payable, provided that in any particular arbitration the Committee may in their discretion prescribe and determine that a fee exceeding the aforesaid figures but subject to a maximum of Rs. 250/- shall be payable.

^bNow Article 65(d)

(6) *Jute arbitrations involving inspection of jute.*—A fee of Rs. 80/- is payable in respect of each arbitrator or umpire and when more than two qualities or marks or deliveries of jute are examined under the same contract a fee of Rs. 40/- for each further quality, or mark, or delivery, examined in excess of two qualities or marks, or deliveries, is payable in respect of each arbitrator or umpire in addition to the first fee of Rs. 80/-, and for each assorter engaged a sum not exceeding Rs. 1/8/- will be charged together with such sum to cover all incidental expenses connected with selection and carriage of samples as may be prescribed and determined for the time being by the Committee for cases of this nature.

(7) *Jute arbitrations not involving inspection of jute.*—In all jute arbitrations not involving examination of jute a fee of Rs. 80/- is payable to each arbitrator or umpire provided that in any particular arbitration the Committee for cases of this nature may in their discretion prescribe and determine that a fee exceeding Rs. 80/- shall be payable to each arbitrator or umpire.

In addition to these charges an Institution Fee of Rs. 80/- is payable to the Tribunal in cases where one or both parties is or are a member or members of the Chamber or of any Association working in connection with the Chamber under Article 56(d)* of the Articles of Association of the Chamber; but where neither party is a member of the Chamber or of any Association working in connection with the Chamber an Institution Fee of Rs. 120/- is payable, provided that in any particular arbitration the Committee may in their discretion prescribe and determine that a fee exceeding the aforesaid figures, but subject to a maximum of Rs. 250/- shall be payable.

(8) *Gunny Arbitrations involving inspection of goods.*—Where gunnies are examined a fee of Rs. 80/- is payable in respect of each arbitrator or umpire.

(9) *Gunny Arbitrations not involving inspection of goods.*—In all gunny arbitrations not involving examination of goods

* *Now Article 65(d)*

a fee of Rs. 80/- is payable to each arbitrator or umpire provided that in any particular arbitration the Committee for cases of this nature may in their discretion prescribe and determine that a fee exceeding Rs. 80/- shall be paid to each arbitrator or umpire.

In addition to these charges an Institution Fee of Rs. 80/- is payable to the Tribunal in cases where one or both parties is or are a member or members of the Chamber or of any Association working in connection with the Chamber under Article 56(d)* of the Articles of Association of the Chamber; but where neither party is a member of the Chamber or of any Association working in connection with the Chamber, an Institution Fee of Rs. 120/- is payable provided that in any particular arbitration the Committee may in their discretion prescribe and determine that a fee exceeding the aforesaid figures but subject to a maximum of Rs. 250/- shall be payable.

(10) *Other Arbitrations.*—In all other arbitrations whether involving the examination of goods or not, or in those involving consideration of documents only, the amount of the fee payable in respect of each arbitrator or Umpire will be prescribed and determined for the time being by the Committee for cases of this nature.

In addition an Institution Fee of Rs. 80/- is payable to the Tribunal in cases where one or both parties is or are a member or members of the Chamber or of any Association working in connection with the Chamber under Article 56(d)* of the Articles of Association of the Chamber; but where neither party is a member of the Chamber or of any Association working in connection with the Chamber, an Institution Fee of Rs. 120/- is payable, provided that in any particular arbitration the Committee may in their discretion prescribe and determine that a fee exceeding the aforesaid figures but subject to a maximum of Rs. 250/- shall be payable.

(11) *Settled or withdrawn cases.*—In cases where the party instituting a reference desires to withdraw it before a Court

* *Now Article 65(d)*

has been constituted the Institution Fee only will be charged but if a Court has been constituted before the application to withdraw the reference has been received by the Registrar then full Institution Fee and arbitrators' fee will be payable.

(12) *Returned cases.*—In cases in which the Court decides that it has no jurisdiction to act and refuses to proceed with a reference to it, one half of the Institution Fee together with arbitration fees and any legal or other costs and expenses incurred by them, will be payable.

XXXV. The Committee of the Chamber shall have the power to alter, modify or vary the foregoing table of fees from time to time.

Indemnity of Arbitrators.

XXXVI. No party shall bring or prosecute any suit or proceeding whatever against the Court, or any member thereof, for or in respect of any matter or thing purporting to be done under these rules nor any suit or proceeding (save for the enforcement of the award) against the other party.

Notices.

XXXVII. All notices required by these rules to be given, shall be in writing and shall be sufficiently given if left at the last known place of abode or business of the party to whom the notice is addressed, or if sent by registered post addressed to him by name at such place of abode or business. If sent by post such notice shall be deemed to have been given at the time at which the letter would in the ordinary course be delivered. In the case of any person who has no place of business in Calcutta but who is represented by an agent in Calcutta or elsewhere in India, the place of abode or business of the agent shall be deemed that of such person.

XXXVIII. The marginal notes shall not affect the construction hereof.

XXXIX. These rules shall come into operation as on and from the first day of March 1941 and shall apply to all applications made for arbitrations on and after that date. All references pending on the said first day of March 1941 shall be regulated by the rules at present in force.

BENGAL CHAMBER OF COMMERCE & INDUSTRY.

RULES FOR SURVEYS.

In these rules the following words have the following meanings:—

- (a) "Chamber" means the Bengal Chamber of Commerce.
- (b) "Members" means the members for the time being of the Chamber.
- (c) "Secretary" means the Secretary for the time being of the Chamber.
- (d) "Applicant" shall include an individual, a firm or a Company.
- (e) "Surveyors" means the persons appointed to survey goods in accordance with these rules.

2. (i) The Secretary shall from time to time annually or otherwise as he shall consider necessary select and make a list of such members and/or assistants to members as may be willing to act as Surveyors and shall circulate to all members a printed copy of such list, and may, if he thinks fit, supply a copy of the said list to persons other than members applying for the same.

(ii) The Secretary may at any time, if he thinks proper so to do, add to the said list names of other persons qualified as aforesaid and it shall not be necessary in such case to print or circulate any list of the added names but a list of Surveyors complete for the time being shall be kept by the Secretary and shall always be open to inspections by members on application and, at the discretion of the Secretary, also by persons other than members.

3. The Secretary shall by himself or his subordinates receive applications for surveys and payment of fees and costs; appoint the Surveyors and where necessary an Umpire; communicate to the applicant any directions of the Surveyors and/or Umpire; keep a register of applications for survey and of certificates, and such other books and memoranda, and make such

returns as the Chamber shall from time to time require and generally take such steps as may be necessary to enable the Surveyors and/or Umpire to carry out their functions.

4. All applications for survey shall be in such form as the Committee of the Chamber may from time to time prescribe and no survey shall be proceeded with until such application has been received by the Secretary.

5. No survey shall be held on any goods which have been the subject matter of a previous survey under these Rules.

6. The Secretary shall have the right in his sole discretion to refuse any application for survey without assigning any reasons therefor.

7. If no survey is held by virtue of Rules 5 or 6 the Secretary shall inform the applicant accordingly within seven days of the receipt of the application and return any fees deposited with him by the applicant.

8. On receipt of an application for survey the Secretary, if he decides that a survey shall be made, shall nominate and appoint in writing two Surveyors out of the list aforesaid who may appear to have practical knowledge of the subject matter of the survey and shall not appoint any person who for any reason within his knowledges would not be a proper person to act as Surveyor or Umpire provided always that the Secretary if he is for any reason of opinion that any survey applied for and granted in accordance with this Rule can be more advantageously carried out by a single surveyor shall in his sole and absolute discretion be entitled to nominate and appoint a single surveyor to carry out any such survey. The consent of the Surveyors to act shall be obtained by the Secretary before such appointment. The appointment of Surveyors shall be made within seven days from the receipt of the application. The names of the persons appointed as Surveyors and/or Umpire under Rule 11 hereof shall not ordinarily be disclosed to the applicant nor shall he be entitled to insist upon such information being given to him but it shall be in the sole discretion of the Secretary to decide whether such information shall be given or not.

9. If either of the Surveyors or both of them fail to act or if he or they die, or become incapable of acting the Secretary shall appoint a new Surveyor or Surveyors in the manner provided for in Rule 8.

10. The Surveyors, if unanimous in their opinion, shall submit their report in writing to the Secretary within ten days of the date of their appointment as Surveyors or on or before any later date to which the Surveyors by any writing signed by them may from time to time enlarge the time for making the report.

11. In the event of the Surveyors disagreeing they shall forthwith report the fact to the Secretary and they shall thereupon cease to function as Surveyors for the particular case referred to them. On receipt of such report the Secretary shall appoint and nominate an Umpire to be selected from the list aforesaid who may appear to have practical knowledge of the subject matter of the survey and whose consent to act shall be obtained by the Secretary. The Umpire shall thereupon proceed with the survey in accordance with these rules.

12. The Surveyors or Umpire shall inspect the goods or what they or he in their or his sole discretion shall consider to be a representative proportion of them at such place and time as the Secretary may direct. The applicant shall produce the goods at the place and time specified by the Secretary and shall comply with any requirements of the Surveyors and/or Umpire as to the further production of such goods or samples. In the event of the applicant failing to produce the goods on the date and at the place specified and/or failing to comply with any of the Surveyors' and/or Umpires' said requirements the Chamber shall be released from all liability of granting a survey certificate and all fees paid by the applicant under these Rules shall be forfeited.

13. When any goods for which an application for survey has been made under these rules are intended for export or the Secretary has reason to believe they are to be exported the applicant will when requested so to do by the Secretary furnish him with the name of the vessel on which the goods are to be shipped so that this may be inserted in the certificate.

14. If the applicant fails to furnish to Secretary with the information asked for under Rule 13 the Secretary shall have the right to withhold the certificate to be granted under Rule 15 hereof until such time as the information asked for is supplied.

15. The original Survey Certificate shall be retained by the Secretary and a copy thereof without the signatures of the Surveyors or Umpire but certified by the Secretary or by the Deputy Secretary or by any of the Assistant Secretaries to be a true copy thereof, shall be issued to the applicant.

16. After the certificate has been sent to the applicant no further communications will be entered into between the applicant and the Chamber in connection with the decisions recorded therein.

17. No Surveyor or Umpire appointed under these Rules to survey any goods shall be appointed to act as an Arbitrator or Umpire in any Court of Arbitration appointed by the Chamber for the determination, settlement or adjustment of any disputes or differences relating to such goods.

18. The applicant shall pay as and when demanded by the Secretary all fees, charges and expenses incidental to the survey and the certificate issued thereon according to the scale prescribed, for the time being, by the Committee of the Chamber.

SCALE OF FEES.

General.—In all surveys the institution fee and survey fees shall be prepaid. The Chamber shall be entitled to allow fees and expenses connected with selection and carriage of samples Licensed Measurers' Department charges, conveyance hire, cost of legal or technical advice or proceedings in respect of any matter arising out of the survey incurred by the Chamber or by a surveyor or surveyors or umpire, and when goods are examined at premises other than those of the Chamber, such additional fees not exceeding double the prescribed fees of any particular application for every attendance at such other premises, and any other incidental expenses and charges in connection with or arising out of the application or report as the Chamber shall in its absolute discretion think fit.

Copies of Papers.—Certified copies of proceedings of papers may be supplied at a cost of six annas a folio of 90 words (seven figures to one word). The Committee may consider a reduction of rate only in special cases.

Certified Copy of Report.—A fee of Rs. 2/- is payable for each certified copy of a report.

Withdrawn Applications.—In case where the applicant desires to withdraw the application before a surveyor or surveyors have been appointed, a charge equal to half the institution fee will be charged; but if a surveyor or surveyors shall have been appointed before the withdrawal of the application is received by the Secretary, then the full Institution Fee will be charged. In cases where a surveyor or surveyors have been appointed notice of withdrawal of the application for survey must be given in writing to the Secretary in sufficient time to enable him in ordinary course of business to inform the surveyor or surveyors of such withdrawal and if the surveyor or surveyors have without notice of withdrawal proceeded to the appointed place of survey a survey shall be deemed to have been carried out in accordance with the Rules and the fees chargeable hereunder by a surveyor or surveyors shall not under any circumstances be refundable.

A single surveyor shall be entitled to a double set of fees, namely, the fees chargeable hereunder by two Surveyors.

Piece-goods surveys.—For applications involving the inspection of only one quality of cloth :

For quality, etc. Rs. 64 for each surveyor or umpire
For mildew Rs. 64 „ „ „ „ „

For applications involving the inspection of ranges of cloth :
For quality, etc.

for first quality or assortment Rs. 64 for each surveyor or umpire ;

for each additional quality or assortment Rs. 8 for each surveyor or umpire ;

For mildew Rs. 64 for each surveyor or umpire.

In all piece-goods surveys involving the measurement of lengths and/or widths the fee for each surveyor or umpire is hereby prescribed to be Rs. 80 subject to the proviso that the Committee may in special cases at their absolute discretion prescribe and determine for the time being the amount of the fee payable to each surveyor or umpire in cases of this nature.

In all other piece-goods surveys the amount of the fee payable to each surveyor or umpire will be prescribed and determined for the time being by the Committee for cases of this nature.

In addition to the charges specified above, an Institution Fee of Rs. 48 is payable in all cases where the applicant is a member of the Chamber; but where the applicant is not a member of the Chamber an Institution Fee of Rs. 64 is payable.

Gunny Surveys.—Where gunnies are surveyed a fee of Rs. 80 is payable in respect of each surveyor or umpire.

In addition an Institution Fee of 64 is payable to the Chamber in cases where the applicant is a member of the Chamber; but where the applicant is not a member of the Chamber an Institution Fee of Rs. 80 is payable.

Surveys of Oilseeds, Foodstuffs, etc.—Where oilseeds, foodstuffs, etc., are surveyed the following fees will be payable:—

	Up to 500 tons Rs.	Up to 750 tons Rs.	Up to and over 1,000 tons Rs.
Sampling only—			
Each surveyor	... 32	48	64
Chamber fee	... 48	48	48
Sampling and analysing—			
Each surveyor	... 40	56	72
Chamber fee	... 48	48	48
Analysing only—			
Each surveyor	... 16	16	16
Chamber fee	... 48	48	48

Surveys of Oils.—

	Up to 8,000 gals.	Up to 15,000 gals.	Up to and over 25,000 gals. and over
	Rs.	Rs.	Rs.
Sampling only	... 32*	48*	64*
Chamber fee	... 48	48	48

Note—(1)* This scale applies to shipments in drums of over 5 gallon capacity; for shipments in drums of 5 gallon or less capacity the surveyors fees shall be increased, respectively, by 50%.

(2) The two scale of fees immediately preceding are applicable to all surveys on oils, oilseeds and foodstuffs exported.

(3) If a parcel is being shipped in the same steamer to different ports of destination, it is optional for the shipper to require one average sample for the whole parcel.

Sampling of Sugar—

	Up to 100 bags.	100-500 bags	Over 500 bags
	Rs.	Rs.	Rs.
Sampler	... 32	48	64
Chamber fee	... 48	48	48

plus, where travelling is involved, an allowance at the rate of 6 as per mile.

Note—**Number of samplers.**—Unless the circumstances are exceptional, samples will be drawn by one sampler appointed by the Chamber.

Survey of Tea chests.—

	Not exceeding equivalent of 500 chests	Not exceeding equivalent of 1,000 chests	Not exceeding equivalent of 2,000 chests	Equivalent of chests exceed- ing 2,000 chests
	Rs.	Rs.	Rs.	Rs.
Each surveyor	48	64	96	96
Chamber fee—				For first 2,000 chests, and an additional Rs. 5 for each 1,000 chests or part thereof over 2,000 chests.
Member cases } Non-Member cases }	48 80	48 80	48 80	48 80

Other Surveys.—In all other surveys the amount of the fee payable in respect of each surveyor or umpire will be prescribed and determined for the time being by the Committee.

An Institution Fee of Rs. 48/- is payable in cases where the applicant is a member of the Chamber; but where the applicant is not a member the amount of the Institution Fee payable will be prescribed and determined for the time being by the Committee for such cases subject to a maximum of Rs. 200/-.

By the order of the Committee of the
BENGAL CHAMBER OF COMMERCE AND INDUSTRY,
D. C. FAIRBAIRN,

Secretary.

TRIBUNAL OF ARBITRATION & SURVEY DEPARTMENT
PIECE-GOODS.

MEMO:—Under the provisions of the relative Rules the following list of members and assistants to members who are willing to serve to constitute the Tribunal of Arbitration and the Chamber's Panel of Surveyors in matters relating to piece-goods, and yarn for the year 1952-53, is circulated for the information of members.

NAMES.	FIRMS.
MR. I. A. MACPHERSON ...	Messrs. Kettlewell, Bullen & Co., Ltd.
.. E. WINPENNY ...	
.. G. J. K. HOOK ...	.. Anderson, Wright, Ltd.
.. F. M. WILLAN ...	
.. J. E. TEW ...	
.. A. K. GHOSH ...	.. The Bombay Co., Ltd.
.. H. H. HALL ...	.. Greaves Cotton & Crompton Parkinson, Ltd.
.. F. X. PINTO ...	.. Grahams Trading Co., (India) Ltd.
.. MADAN MOHAN ...	.. Rallis India, Ltd.
	.. Jardine Handerson, Ltd.

TRIBUNAL OF ARBITRATION & SURVEY DEPARTMENT: JUTE & GUNNIES, 1952-53.

MEMO:—Under the provisions of the relative Rules the following list of persons who are willing to serve to constitute the Tribunal of Arbitration and Chamber's Panel of Surveyors in matters relating to general trade questions, quality, etc., of jute, jute cuttings and jute manufactured goods, is circulated for information.

Firms.	Arbitrators.	Classification.
Messrs. Albion, Lothian & New Central Jute Mills Co., Ltd.	Mr. S. C. Bararia ... Mill Salesman	2, 4, 5, 6.
" Anderson, Wright, Ltd. ...	" J. H. Ellis ... Shipper	1.
" Anukul Chandra Saha & Co. ...	" Anukul Chandra Saha Kutchra Baler	4.
" Asiatic Jute Co. ...	" Ladhuram Khaitan, Shipper, Kutchra & Pucca Baler	2, 4, 5, 6.
" Bird & Co., Ltd. " F. W. Heigers & Co., Ltd.	" G. D. Crockatt ... Mill Salesman	3, 4, 6.
	" D. W. Gold ... "	3, 4, 6.
	" S. L. Gold ... "	3, 4, 6.
	" C. Gow ... "	3, 4, 6.
	" C. F. Henry ... "	3, 4, 6.
	" W. F. Howe ... "	3, 4, 6.
	" J. Johnston ... "	1, 2.
	" T. B. Kidd ... "	3, 4, 6.
	" O. W. Lugg ... Baler & Shipper	2, 4, 5, 6.
	" W. Prophet ... Mill Salesman	1, 2, 3, 4, 6.
" W. D. Phillips ... "	3, 4, 6.	
" A. L. Scott ... "	3, 4, 6.	

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Messrs. Birla Jute Manufacturing Co., Ltd.	Mr. Dedraj Marda ... Mill Salesman	2, 4, 5, 6.
	T. C. Saboo ... "	2, 4, 5, 6.
" Blackwoods, India, Ltd. ...	" W. B. Cochran ... Shipper	1, 2, 3, 5, 6.
	" H. P. Stewart ... "	1.
" Calcutta Jute Agency, Ltd. ...	" A. B. Smith ... Kutchra Baler	2, 4.
" Chandmal Dhannal ...	" Balchand Patni ... "	4.
" Chhatmal Chouthmal ...	" Bhawarlal Kankaria ... "	4.
" Chhogmal Ratanlall ...	" Madanlall Kala ... "	4.
" Daluram Goganmall ...	" Goganmall Agarwala Kutchra & Pucca Baler	4.
" Hamirnull Champalall ...	" Champalall Baid ... Pucca Baler	2, 4, 5, 6.
" W. F. Ducat & Co. ...	" D. A. Carstairs ... Broker	2, 4.
	" B. Meyer ... "	2, 4.
	" H. Workman ... "	2, 4.

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- 1—Gunnies: General Trade Questions—excluding Quality.
 2—Jute: General Trade Questions—excluding Quality.
 3—Gunnies: Quality and/or Condition.
 4—Jute: Kutchra bales—Quality and/or Condition.
 5—Jute: Pucca bales—Quality and/or Condition.
 6—Cuttings: Quality and/or Condition.

Firms.	Arbitrators.	Classification.
Messrs. Thos. Duff & Co., (India) Ltd. ...	" J. B. Braid ... Mill Salesman	4, 5, 6.
	" G. D. Butchart ... "	1, 2, 3, 4, 5, 6.
	" A. Clark ... "	4, 5, 6.
	" J. Grievé ... "	4, 5, 6.
	" D. W. McKay ... "	4, 5, 6.
	" T. E. Pirkeathly ... "	4, 5, 6.
	" J. B. Smith ... "	4, 5, 6.
" J. C. Duffus & Co., Ltd. ...	" J. G. Walton ... "	1, 2, 3, 4, 5, 6.
	" P. Williams ... "	1, 2.
" Duncan Bros. & Co., Ltd. {	" N. S. Kuthari ... Pucca Baler & Shipper	2, 4, 5, 6.
	" T. Sommerville ... Mill Salesman	3, 4.
" Eastern Jute Baling Co., Ltd. {	" J. A. Scott ... "	4.
	" K. F. G. Stronach ... Kutcha & Pucca Baler	2, 4, 5, 6.
" Phulchand Manickchand Ltd.	" R. G. Wetherall ... "	4, 6.
	" Manickchand Jain ... Kutcha Baler	2, 4.
" G. A. Georgiadi & Co. ...	" G. A. Georgiadi ... Broker	4.
" Gillanders Arbuthnot & Co., Ltd. ... {	" T. Forbes ... Mill Salesman	2, 3, 4, 6.
	" D. Johnston ... "	2, 4, 6.

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Messrs. W. Haworth & Co. ... {	Mr. T. I. Farquharson ... { Kutcha Baler & Broker	4, 5, 6.
	" H. A. Luke ... "	2, 4, 5, 6.
" A. & S. Henry & Co., Ltd. ...	" A. B. G. Paton ... Shipper	1, 3.
" Hoare Miller & Co., Ltd. ... {	" F. L. Puckridge ... "	1, 3.
	" H. L. Robertson ... "	1, 3.
	" D. Duncan-Smith ... "	1.
" Imperial Chemical Industries, India Ltd. ...	" G. R. R. Brown ... "	1, 3.
" Innes Watson & Co. ...	" J. A. Benjamin ... Broker	1.
" Indarchand Prensukh ...	" Indarchand Bothra ... Kutcha & Pucca Baler	4.
" Jaikishandas Harikishandas ...	" Sohanlall Mull ... Kutcha Baler	2, 4.
" James Finlay & Co., Ltd. {	" A. I. Murison ... Mill Salesman	1, 2, 3, 4, 5, 6.
	" G. O. Arton ... "	3, 4.
	" G. Gardner ... Shipper	1.

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- 1—Gunnies: General Trade Questions—excluding Quality.
2—Jute: General Trade Questions—excluding Quality.
3—Gunnies: Quality and/or Condition.
4—Jute: Kutcha bales—Quality and/or Condition.
5—Jute: Pucca bales—Quality and/or Condition.
6—Cuttings: Quality and/or Condition.

Firms.	Arbitrators.	Classification.
Messrs. Jardine Henderson, Ltd.	Mr. J. L. Foulis ... Mill Salesman	1, 2, 3, 4, 5, 6.
	" D. A. Grant ... "	3, 4, 6.
	" J. H. Gray ... "	3, 4, 5, 6.
	" J. I. Jamieson ... "	1, 2, 3, 4, 5, 6.
	" P. B. McLaren ... "	1, 2, 3, 4, 5, 6.
	" G. Stevenson ... "	1, 2, 3, 4, 5, 6.
	" C. D. Thom ... "	1, 2, 3, 4, 5, 6.
" Jaubarilal Kanchialal	" D. A. Thomson ... "	3, 4, 6.
	" R. B. Hynd ... "	3, 4, 6.
" Jaubharilal Kanchialal	" Suwalal Jain ... Kutcha Baler	4.
" Jhumarmal Jaichandlal	" Jaichandlal Bageha ... "	4.
" Joharmal Champalal	" Mangilal Saraogi ... "	4.
" Kanchialal Lohia	" Kanchialal Lohia ... Kutcha & Pucca Baler & Shipper	2, 4, 5, 6.
" Kettlewell Bullen & Co., Ltd.	" A. W. Mathers ... Mill Salesman	1, 2, 3, 4.
" King Brothers	" T. W. Mitchell ... Broker	1.
	" D. J. Paton ... "	1.
" Ludlow Jute Co., Ltd.	" Kenneth Cornish ... Mill Salesman	2, 4, 5, 6.
" Lalchand Deepchand	" Balchand Gangwal ... Kutcha Baler	4.

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Out

Messrs. Landale & Clark, Ltd.	Mr. J. A. Pearson ... Kutcha Baler	4.
" Landale & Morgan	" H. R. Maconachie ... Broker	2, 4, 5, 6.
	" H. A. Style ... "	2, 4, 5, 6.
	" R. J. W. Lugg ... "	4, 5, 6.
" Louis Dreyfus & Co., Ltd.	" J. S. O. Hesse ... Shipper	1.
" Mackinnon Mackenzie & Co.	" A. G. Adamson ... Mill Salesman	1, 2, 3, 4, 5, 6.
	" J. A. Irons ... "	4, 5, 6.
	" H. C. Wilkie ... "	2, 4, 5, 6.
" Macneil & Barry, Ltd.	" I. K. Campbell ... "	4, 5, 6.
	" J. A. McLeod ... "	4, 5, 6.
	" J. M. Parsons ... "	2, 4, 5, 6.
	" L. F. Thomson ... "	2, 4, 5, 6.
	" J. S. Quin ... "	1, 2, 3, 4, 5, 6.
" A. M. Mair & Co., Ltd.	" I. D. C. Buist ... Broker	2, 4, 5, 6.
	" T. S. Prosser ... "	2, 4, 5, 6.
	" R. J. Wilson ... "	2, 4, 5, 6.
	" R. J. Crow ... "	4, 6.

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- 1—Gunnies: General Trade Questions—excluding Quality.
2—Jute: General Trade Questions—excluding Quality.
3—Gunnies: Quality and/or Condition.
4—Jute: Kutcha bales—Quality and/or Condition.
5—Jute: Pucca bales—Quality and/or Condition.
6—Cuttings: Quality and/or Condition.

Firms.	Arbitrators.	Classification.
Messrs. McLeod & Co., Ltd.	Mr. W. M. Clark ... Mill Salesman	1, 2, 3, 4, 5, 6.
	" A. T. Doig ... Shipper	1, 2, 3, 4, 5, 6.
	" D. H. McCraw ... Mill Salesman	1, 3.
	" R. H. Morrison ... "	1, 2, 3, 4, 5, 6.
	" W. Ure ... "	4, 6.
	" S. Robertson ... "	1, 2, 3, 4, 5, 6.
	" A. Speed ... "	4, 6.
" D. L. Millar & Co., Ltd.	" N. S. McArthur ... Pucca Baler & Shipper	2, 4, 5, 6.
" Kanoria Ltd.	" R. K. Kanoria ... Pucca Baler	2, 4, 5, 6.
" Moran & Co., Ltd.	" S. Manasseh ... Broker	2, 4.
	" B. B. Simpson ... "	4, 5, 6.
" Mugneram Bangur & Co.	" Luxminarain Mundra ... Kutcha Baler	2, 4.
" Multanmul Kishanlal	" Kishanlal Kankaria ... "	2, 4.
" Mytton Wallace & Co.	" D. H. Ferguson ... Broker	2, 4.
" Nathmall Sethi & Co.	" Nathmal Sethi ... Kutcha Baler	2, 4.
" Nawrangrai Nagarmal	" Nagarmal Ajitsaria ... Kutcha & Pucca Baler	2, 4, 5, 6.

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Messrs. Onkarmull Jwalaprasad	Mr. Madanlal Pandya	Kutcha Baler	4.
" Pratabmull Rameswar	" Ranglal bagaria	Mill Salesman, Pucca & Kutcha Baler	4, 5, 6.
" Prenchand Jute Mills, Ltd.	" B. K. Roy	Mill Salesman	2, 4, 5, 6.
	" S. C. Roy	"	4, 5, 6.
" Prensukh Pannalal	" Kishanlal Saraogi	Kutcha Baler	2, 4.
" Rallis India, Ltd.	" T. D. Apostolides	Pucca & Kutcha Baler, Shipper	4, 5, 6.
	" P. N. Flangini	"	2, 4, 5, 6.
	" A. K. Alexiou	Shipper	1, 3.
	" P. L. Drollas	"	1, 3.
" Ramdutt Ramkissendass	" C. M. Keddie	"	1, 3.
	" Devi Prosad Goenka	Kutcha & Pucca Baler & Mill Salesman	1, 2, 3, 4, 5, 6.
	" L. P. Goenka	Kutcha & Pucca Baler	2, 4, 5, 6.

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- 1—Gunnies: General Trade Questions—excluding Quality.
- 2—Jute: General Trade Questions—excluding Quality.
- 3—Gunnies: Quality and/or Condition.
- 4—Jute: Kutcha bales—Quality and/or Condition.
- 5—Jute: Pucca bales—Quality and/or Condition.
- 6—Cuttings: Quality and/or Condition.

Firms.	Arbitrators.	Classification.
Messrs. Ratanlal Kanahaiyalal ...	Mr. Tilokchand Chopra ... Pucca Baler	2, 4, 5, 6.
„ Sethi & Sons ...	„ S. L. Sethia ... Kutcha & Pucca Baler	2, 4, 5, 6.
„ Shaw Wallace & Co. ...	„ H. P. Leeming ... Shipper	1, 3.
„ Shiva Jute Baling, Ltd. ...	„ Kolarath Bajoria ... Pucca Baler	2, 4, 5, 6.
„ Shree Hanuman Balings, Ltd. ...	„ Mohanlal Nopany ... Pucca Baler & Shipper	2, 4, 5, 6.
„ Hulaschand Rupchand ...	„ Manickchand Bokaria ... Kutcha & Pucca Baler	4.
„ Moolchand Jhumarmal ...	„ Moolchand Barjatiya ... Kutcha Baler	4.
„ Sinclair Murray & Co., Ltd. ...	„ W. W. Duncan ... Pucca & Kutcha Baler & Shipper	2, 4, 5, 6.
	„ T. B. Elley ... „	2, 4, 5, 6.
	„ D. Keiler ... „	2, 4, 5, 6.
	„ W. T. MacEwan ... „	2, 4, 5, 6.
„ Surajmul Ganeshiram ...	„ Mukhalal Khatian ... Kutcha Baler	4.
„ Thanmull Kanmull ...	„ Surajmull Sekhani ... Pucca Baler & Shipper	4, 5, 6.

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Messrs. J. Thomas & Co., (Jute & Gunnies) Ltd. ...	Mr. L. D. Evison ... Broker	2, 4, 5, 6.
	„ J. D. MacDonald ... „	2, 4, 6.
	„ D. M. McIntosh ... „	4, 6.
	„ S. C. F. Pierson ... „	1.
	„ W. S. Scott ... „	1.
	„ G. M. Gay ... „	2, 4, 5, 6.
„ Tolaram Nathmall ...	„ Gajraj Saraogi ... Kutcha & Pucca Baler	2, 4
„ W. J. Walker & Co. ...	„ M. Fleming ... Broker	2, 4.
	„ J. C. K. Watson ... „	4, 5, 6.
„ Andrew Yule & Co., Ltd. ...	„ R. N. Adams ... Mill Salesman	3, 4, 6.
	„ J. S. Coventry ... „	3, 4, 6.
	„ J. E. Galloway ... „	1, 2, 3, 4, 5, 6.
	„ W. E. C. Grant ... „	3, 4, 6.
	„ G. C. MacLean ... „	3, 4, 6.
	„ H. Middleton ... „	3, 4, 6.
„ Morgan Walker & Co. ...	„ W. B. Moncur ... „	1, 2, 3, 4, 6.
	„ K. E. Tosh ... „	1, 2, 3, 4, 5, 6.
	„ D. N. Ghose ... Broker	4.
	„ R. N. Ghose ... „	4.

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- 1—Gunnies: General Trade Questions—excluding Quality.
2—Jute: General Trade Questions—excluding Quality.
3—Gunnies: Quality and/or Condition.
4—Jute: Kutcha bales—Quality and/or Condition.
5—Jute: Pucca bales—Quality and/or Condition.
6—Cuttings: Quality and/or Condition.

TRIBUNAL OF ARBITRATION & SURVEY
DEPARTMENT: MISCELLANEOUS GOODS.

MEMO:—The following list of members and assistants to members who are willing to serve to constitute the Tribunal of Arbitration and the Chamber's Panel of Surveyors in connection with Miscellaneous Goods, for the year 52-53, is circulated for the information of members of the Chamber.

ACIDS

Mr. A. B. Cattnach	...	Messrs. Smith Stanistreet & Co., Ld.
" N. B. Adhikari	...	" Bengal Chemical & Pharmaceutical Works, Ld.
" J. H. Marsden	...	" Kilburn & Co., Ld.
" J. P. Young	...	" Turner Morrison & Co., Ld.

ALUMINIUM GOODS

Mr. C. Vickers	...	Messrs. The Aluminium Manufacturing Co., Ld.
" J. Connal	...	" Turner Morrison & Co., Ld.

ANCHORS & CHAINS

Capt. A. Jack	...	Messrs. Turner Morrison & Co., Ld.
Mr. L. A. Clarke	...	" Jessop & Co., Ld.
" S. G. Hooper	...	" Martin Burn Ld.

ANTIMONY.

Mr. T. G. Baldwin	...	Messrs. The Eyre Smelting Ld.
" S. F. Brown	...	" do.
" R. J. Motte	...	" British Metal Corpn. (India) Ld.
" T. W. Kirkwood	...	" do.

ASBESTOS

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ld.
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ASBESTOS (Manufactured)

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ld.
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BARLEY.

Mr. J. S. O. Hesse	...	Messrs. Louis Dreyfus & Co., Ld.
" G. F. Marriner	...	" do.
" I. Sternfeld	...	" do.
" P. L. Drollas	...	" Rallis India Ld.
" D. M. Melecos	...	" do.
" B. M. Sarafis	...	" do.

BARYTES.

Mr. J. O. Bogh	...	Messrs. British Paints (India) Ld.
" M. Hrebik	...	" Sepulchre Brothers (India) Ld.
" W. R. Monk	...	" Turner Morrison & Co., Ld.

BEES WAX.

Mr. A. B. Cattnach	...	Messrs. Smith Stanistreet & Co., Ld.
Col. C. J. Avetoom	...	" Roberts McLean & Co., Ld.
Mr. M. Parakot	...	" Sepulchre Bros. (India) Ld.

BLEATING.

Col. C. J. Avetoom	...	Messrs. Roberts McLean & Co., Ld.
Mr. D. Hackney	...	" McGregor & Balfour, Ld.
" L. A. Clarke	...	" Jessop & Co., Ld.
" J. L. Wilson	...	" Lewis & Tylor Ld.

BLEACHING POWDER.

Mr. A. B. Cattnach	...	Messrs. Smith Stanistreet & Co., Ld.
" N. B. Adhikari	...	" Bengal Chemical & Pharmaceutical Works, Ld.
" J. P. Young	...	" Turner Morrison & Co., Ld.
Dr. E. C. Fairhead	...	" Imperial Chemical Industries (India), Ld.

BOBBIN & BOBBIN END.

Col. C. J. Avetoom	...	Messrs. Roberts McLean & Co., Ld.
Mr. D. Hackney	...	" McGregor & Balfour, Ld.
" G. H. Hastings	...	" James Warren & Co., Ld.

BOILER & STEAM-PIPE INSULATING MATERIALS.

Mr. J. Connal ... Messrs. Turner Morrison & Co., Ltd.
 ,, G. F. Mallitte ... ,, Roberts McLean & Co., Ltd.

BOLTS & NUTS

Mr. J. Connal ... Messrs. Turner Morrison & Co., Ltd.
 ,, J. W. High ... ,, Jessop & Co., Ltd.
 ,, M. Hrebik ... ,, Sepulchre Bros. (India) Ltd.
 ,, S. C. Tucker ... ,, Guest Keen Williams Ltd.

BONE MEAL.

Mr. H. Curlender ... Messrs. S. Curlender & Co.
 ,, P. L. Drollas ... ,, Rallis India Ltd.
 ,, D. M. Meleccos ... ,, do.
 ,, B. M. Sarafis ... ,, do.
 ,, S. M. Smith ... ,, Shaw Wallace & Co., Ltd.

BRASS & BRASS WARE

Mr. J. Connal ... Messrs. Turner Morrison & Co., Ltd.
 ,, M. Parakot ... ,, Sepulchre Brothers (India) Ltd.

BUILDING CONSTRUCTION & CIVIL ENGINEERING

Mr. B. B. Bhattacharjee ... Messrs. Heatly Gresham Ltd.
 ,, C. E. Cargin ... ,, Jessop & Co., Ltd.

BUILDING & DECORATING MATERIALS.

Mr. A. T. Ginzler ... Messrs. Heatly Gresham Ltd.
 ,, W. R. Monk ... ,, Turner Morrison & Co., Ltd.

CALCIUM CARBIDE.

Mr. L. A. Clarke ... Messrs. Jessop & Co., Ltd.
 ,, M. Hrebik ... ,, Sepulchre Brothers (India) Ltd.

CANVAS.

Capt A. Jack ... Messrs. Turner Morrison & Co., Ltd.
 Mr. E. Wimpenny ... Kettlewell Bullen & Co., Ltd.
 ,, I. A. Macpherson ... ,, do.

CANVAS (Fire Hose)

Capt. A. Jack ... Messrs. Turner Morrison & Co., Ltd.
 Mr. J. L. Wilson ... ,, Lewis & Tylor Ltd.

CEMENT PORTLAND.

Mr. L. G. Burns ... Messrs. Kaye Marden & Co.,
 (Eastern) Ltd.

CHAINS.

Mr. L. A. Clarke ... Messrs. Jessop & Co., Ltd.

CHEMICALS (Heavy & Fine).

Mr. A. B. Cattanach ... Messrs. Smith Stanistreet & Co., Ltd.
 Dr. E. C. Fairhead ... ,, Imperial Chemical Industries
 (India), Ltd.
 Mr. H. B. M. Munro ... ,, Kaye Marden & Co.,
 (Eastern) Ltd.
 ,, J. H. Marsden ... ,, Kilburn & Co., Ltd.
 ,, J. P. Young ... ,, Turner Morrison & Co., Ltd.
 ,, M. Hrebik ... ,, Sepulchre Bros. (India) Ltd.
 ,, N. B. Adhikari ... ,, Bengal Chemical & Pharma-
 ceutical Works, Ltd.

COAL.

Mr. A. D. C. Burbidge ... Messrs. Bird & Co., Ltd.

COAL TAR & PITCH.

Mr. B. N. Chakravarty ... Messrs. Bengal Chemical & Pharma-
 ceutical Works, Ltd
 ,, C. J. Fielder ... ,, Turner Morrison & Co., Ltd.

CONCRETE MIXERS.

Mr. A. D. Lawson ... Messrs. Jessop & Co., Ltd.
 ,, E. W. Robertson ... ,, Heatly & Gresham, Ltd.
 ,, S. G. Hooper ... ,, Martin Burn Ltd.

CONDENSED MILK.

Mr. G. W. Fuller	...	Messrs. Nestles Products (India) Ld.
" M. M. Hrebik	...	" Sepulchre Bros. (India) Ld.
" R. W. Wilson	...	" Nestles Products (India) Ld.

COPPER.

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ld.
" M. Hrebik	...	" Sepulchre Bros. (India) Ld.
" M. Parakot	...	do.
" R. J. Molte	...	" British Metal Corpn. (India) Ld.
" T. W. Kirkwood	...	do.
" W. G. Ferguson	...	" The Indian Cable Co., Ld.
" D. J. McIntosh	...	do.

CORRUGATED IRON.

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ld.
" J. K. Bose	...	" Balmer Lawrie & Co., Ld.
" R. C. Sen	...	" Martin Burn Ld.

COTTON.

Mr. D. E. Talati	...	Messrs. Rallis India, Ld.
" G. Cocali	...	do.
" I. A. Macpherson	...	" Kettlewel Bullen & Co., Ld.
" E. Wippeny	...	do.
" J. M. Williams	...	" Shaw Wallace & Co., Ld.

CONVEYOR ELEVATING & POWER TRANSMISSION CHAINS.

Mr. R. H. Brady	...	Messrs. W. H. Brady & Co., Ld.
" P. P. Jain	...	" Kilburn & Co., Ld.

CROWN CORKS.

Mr. H. C. Jones	...	Messrs. Metal Box Co. of India Ld.
" H. K. S. Lindsay	...	do.
" W. R. Davis	...	do.
" M. Hrebik	...	" Sepulchre Bros. (India) Ld.

DIESEL & STEAM LOCOMOTIVES.

Mr. A. D. Lawson	...	Messrs. Jessop & Co., Ld.
" E. J. Evans	...	" Guest Keen Williams Ld.
" E. G. Girling	...	" Martin Burn Ld.
" G. E. Cater	...	" Healty & Gresham Ld.
" M. H. Jenks	...	" Balmer Lawrie & Co., Ld.

DRUGS & MEDICINES.

Mr. A. B. Cattanaeh	...	Messrs. Smith Stanstreet & Co., Ld.
" A. F. Allen	...	" Glaxo Laboratories (India) Ld.
" H. B. M. Munro	...	" Kaye Marden & Co. (Eastern) Ld.
" M. R. Snell	...	" Allen & Hanburys, Ld.
" A. Mege	...	do.
" J. J. Yardley	...	" Imperial Chemical Industries (India), Ld.
" N. B. Adhikari	...	" Bengal Chemical & Pharmaceutical Works, Ld.

ELECTRICAL FITTINGS & SUPPLIES.

Maj. K. C. Briggs	...	Messrs. Rallis India Ld.
Mr. L. R. Robertson	...	" Kilburn & Co., Ld.

ELECTRICAL INSTRUMENTS & METERS.

Mr. A. D. Lawson	...	Messrs. Jessop & Co., Ld.
" A. E. Whitmore	...	" British Insulated Callender's Cables Ld.
Maj. K. C. Briggs	...	" Rallis India Ld.
Mr. L. R. Robertson	...	" Kilburn & Co., Ld.
" P. S. Thomas	...	" Associated Instrument Manufacturers (India) Ld.

ELECTRICAL MACHINERY.

Mr. A. D. Lawson	...	Messrs. Jessop & Co., Ld.
" A. E. Starkey	...	" Balmer Lawrie & Co., Ld.
" C. M. Humfrey	...	" Associated Electrical Industries (India) Ld.
Maj. K. C. Briggs	...	" Rallis India Ld.
Mr. L. R. Robertson	...	" Kilburn & Co., Ld.

ELECTRICAL WIRES & CABLES.

Mr. A. E. Starkey	...	Messrs. Balmer Lawrie & Co., Ld.
" A. E. Whitmore	...	" British Insulated Callender's Cables Ld.
" D. J. McIntosh	...	" The Indian Cables Co., Ld.
" W. G. Ferguson	...	do.
Maj. K. C. Briggs	...	" Rallis India Ld.

ELEVATING JACKS.

Maj. K. C. Briggs	...	Messrs. Rallis India, Ld.
Mr. L. A. Clarke	...	" Jessop & Co., Ld.
" P. P. Jain	...	" Kilburn & Co., Ld.

FIRE BRICKS.

Mr. J. A. Steven	...	Messrs. Bird & Co., Ld.
" L. A. Clarke	...	" Jessop & Co., Ld.
" T. L. Nicholson	...	" Turner Morrison & Co., Ld.

FIRE CLAY.

Mr. J. A. Steven	...	Messrs. Bird & Co., Ld.
" T. L. Nicholson	...	" Turner Morrison & Co., Ld.

FLAX.

Mr. T. L. Nicholson	...	Messrs. Turner Morrison & Co., Ld.
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FLAX (Hose)

Mr. A. R. MacGillivray	...	Messrs. Roberts, McLean & Co., Ld.
" J. Wilson	...	" Lewis & Tylor, Ld.

FLOUR & BRAN.

Mr. J. M. Williams	...	Messrs. Shaw Wallace & Co., Ld.
" P. L. Drollas	...	" Rallis India, Ld.
" D. M. Melecos	...	do.
" B. M. Sarafis	...	do.

FURS RAW.

Mr. M. Parakat	...	Messrs. Sepulchre Bros. (India) Ld.
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GINGER.

Mr. M. Parakat	...	Messrs. Sepulchre Bros. (India) Ld.
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GLAND PACKINGS FOR WATER & STEAM.

Mr. A. C. Mukherjee	...	Messrs. Don Watson & Co., Ld.
" G. F. Mallitte	...	" Roberts McLean & Co., Ld.
" R. H. Brady	...	" W. H. Brady & Co., Ld.
" T. L. Nicholson	...	" Turner Morrison & Co., Ld.

GLASS.

Mr. J. E. Tew	...	Messrs. The Bombay Co., Ld.
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GRAM.

Mr. G. F. Marriner	...	Messrs. Rallis India, Ld.
" J. S. O. Hesse	...	do.
" I. Sternfeld	...	do.
" P. L. Drollas	...	do.
" D. M. Melecos	...	do.
" B. M. Sarafis	...	do.

GRAPHITE ORE.

Mr. M. Parakat	...	Messrs. Sepulchre Bros. (India) Ld.
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HARDWARE.

Mr. L. A. Clarke	...	Messrs. Jessop & Co., Ld.
" S. C. Tucker	...	" Guest Keen Williams Ld.

HIDES & SKINS.

Col. C. J. Aveloom	...	Messrs. Roberts Mclean & Co., Ld.
Mr. C. K. Milne	...	" Rallis India Ld.

IRON.

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ld.
" J. W. High	...	" Jessop & Co., Ld.
" R. C. Sen	...	" Martin Burn Ld.

IRON MONGERY.

Mr. S. C. Tucker	...	Messrs. Guest Keen Williams, Ld.
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IRON ORE.

Mr. A. Selkirk	...	Messrs. Bird & Co., Ltd.
" T. W. Kirkwood	...	" " British Metal Corpn. (India) Ld.

JUTE MILL STORES.

Col. C. J. Avetoom	...	Messrs. Roberts Mclean Co., Ltd.
Mr. D. Hackney	...	" " McGregor & Balfour Ld.
" G. H. Hastings	...	" " James Warren & Co., Ltd.

KAPOK

Mr. B. O. Meare	...	Messrs. Shaw Wallace & Co., Ltd.
" D. E. Talati	...	" " Rallis India Ld.
" G. Coclia	...	" " do
" M. Hrebik	...	" " Sepulchre Bros. (India) Ld.
" M. Parakot	...	" " do

KYANITE ORE.

Mr. M. Parakot	...	Messrs. Sepulchre Bros. (India) Ld.
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LAC (Shell, Stick & Button)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" G. C. Georgiades	...	" " do
" J. Michael	...	" " J. Thomas & Co., Ltd.
" J. P. Young	...	" " Turner Morrison & Co., Ltd.

LEAD (Sheeting and Pipes).

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ltd.
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LEAD (Antimonial)

Mr. G. T. Baldwin	...	Messrs. The Eyre Smelting Ld.
" S. F. Brown	...	" " do
" R. J. Motte	...	" " British Metal Corpn. (India) Ld.
" T. W. Kirkwood	...	" " do

LEAD INGOTS

Mr. G. T. Baldwin	...	Messrs. The Eyre Smelting Ld.
" S. F. Brown	...	" " do
" D. J. McIntosh	...	" " The Indian Cable Co., Ltd.
" R. J. Motte	...	" " do
" T. W. Kirkwood	...	" " do
" M. Hrebik	...	" " Sepulchre Bros. (India) Ld.
" M. Parakot	...	" " do

LENTILS.

Mr. G. F. Marriner	...	Messrs. Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" " do
" I. Sternfeld	...	" " do
" P. L. Drollas	...	" " Rallis India Ld.
" D. M. Melecos	...	" " do
" B. M. Sarafis	...	" " do

LIGHT RAILWAY MATERIALS.

Mr. E. J. Evans	...	Messrs. Guest Keen Williams Ld.
" G. Vibart	...	" " Healty & Gresham Ld.

LABORATORY APPARATUS.

Mr. J. H. Marsden	...	Messrs. Kilburn & Co., Ld.
" P. S. Thomas	...	" " Associated Instrument Manu- facturers (India) Ld.
" S. K. Chakravarty	...	" " Bengal Chemical & Pharma- ceutical Works, Ld.

LIMESTONE.

Mr. A. Selkirk	...	Messrs. Bird & Co., Ld.
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MACHINERY. (General)

Mr. A. D. Lawson	...	Messrs. Jessop & Co., Ld.
" E. G. Girling	...	" " Martin Burn Ld.
" J. Connal	...	" " Turner Morrison & Co., Ld.
" J. Duley	...	" " Healty & Gresham Ld.
Maj. K. C. Briggs	...	" " Rallis India Ld.

MAIZE.

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" " do
" P. L. Drollas	...	" " do

MALT DIASTASE FLOWERS.

Mr. A. B. Cattanch	...	Messrs. Smith Stanistreet & Co., Ld.
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MANGANESE ORE.

Mr. E. B. Hall	...	Messrs. Bird & Co., Ld.
" G. R. Richardson	...	" National Carbon Co., (India) Ld.
" R. J. Motte	...	" British Metal Corp. (India) Ld.
" T. W. Kirkwood	...	" do

MILK POWDER.

Mr. A. F. Allen	...	Messrs. Glaxo Laboratories (India) Ld.
" G. W. Fuller	...	" Nestle's Products (India) Ld.
" R. J. Wilson	...	" do
" M. Hrebik	...	" Sepulchre Bros. (India) Ld.

MOTOR ACCESSORIES.

Mr. B. A. Haroing	...	Messrs. Smith Stanistreet & Co., Ld.
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MOTOR CARS.

Mr. H. N. Nicholls	...	Messrs. Smith Stanistreet & Co., Ld.
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MYROBALAN.

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" J. S. O. Hesse	...	" Louis Dreyfus & Co., Ld.
" G. F. Marriner	...	" do.
" I. Sternfeld	...	" do.
" M. Parakot	...	" Sepulchre Bros. (India) Ld.

MICA & MICA WASTE.

Mr. E. B. Hall	...	Messrs. Bird & Co., Ld.
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NAILS.

Mr. J. K. Bose	...	Messrs. Balmer Lawrie & Co., Ld.
" J. Connal	...	" Turner Morrison & Co., Ld.
" J. W. High	...	" Jessop & Co., Ld.
" M. Hrebik	...	" Sepulchre Bros. (India) Ld.

NAPHTHALENE BALLS.

Mr. C. J. Fielder	...	Messrs. Turner Morrison & Co., Ld.
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NUTS (Ground.)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" J. S. O. Hesse	...	" Louis Dreyfus & Co., Ld.
" G. F. Marriner	...	" do.
" I. Sternfeld	...	" do.

NUX VOMICA.

Mr. A. B. Cattanaeh	...	Messrs. Smith Stanistreet & Co., Ld.
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OIL (Castor).

Mr. A. B. Cattanaeh	...	Messrs. Smith Stanistreet & Co., Ld.
" B. M. Sarafis	...	" Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.
" J. K. Gupta Roy	...	" Bengal Chemical & Pharmaceutical Works,

OIL (Groundnut).

Mr. A. B. Cattanaeh	...	Messrs. Smith Stanistreet & Co., Ld.
" B. M. Sarafis	...	" Rallis India Co.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

OIL (Kapok).

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

OIL (Linseed).

Mr. A. B. Cattanch	...	Messrs. Smith Stanistreet & Co., Ld.
" B. M. Sarafis	...	" Rallis India Co.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.
" W. R. Monk	...	" Turner Morrison & Co., Ld.

OIL (Mineral).

Mr. A. B. Cattanch	...	Messrs. Smith Stanistreet & Co., Ld.
" H. Furrow	...	" Heilgers Oil Co., Ld.
" J. K. Ghose	...	" Don Watson & Co., Ld.
" J. R. Scott	...	" Freedom Valvoline Oil Co.
" J. Ball	...	" Gulf Oil (India) Ld.
" J. S. O. Hesse	...	" Louis Dreyfus & Co., Ld.
" G. F. Marriner	...	" do.
" I. Sternfeld	...	" do.
" L. G. Burns	...	" Kaye Marden & Co., (Eastern) Ld.

OIL (Mustard)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

OIL (Transformer)

Mr. H. Farrow	...	Messrs. Heilgers Oil Co., Ld.
" J. R. Scott	...	" Freedom Valvoline Oil Co.
" J. Ball	...	" Gulf Oil (India) Ld.
" L. G. Burns	...	" Kaye Marden & Co. (Eastern) Ld.

OIL CAKE (Castor).

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

OIL CAKE (Linseed).

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

OIL CAKE (Linseed) ROTARY QUALITY.

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

OIL CAKE (Rapeseed).

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

OPTICAL & SCIENTIFIC INSTRUMENTS.

Mr. P. S. Thomas	...	Messrs. The Associated Instrument Manufacturers (India) Ld.
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PAINTS.

Mr. F. C. Kidd	...	Messrs. Bird & Co., Ld.
" J. O. Bogh	...	" British Paints (India) Ld.
" W. R. Monk	...	" Turner Morrison & Co., Ld.

PAINTS (Nitro-Cellulose).

Mr. W. R. Monk	...	Messrs. Turner Morrison & Co., Ld.
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PAPER

Mr. C. J. E. Keene	...	Messrs. Bird & Co., Ld.
" D. S. Birkbeck	...	" Balmer Lawrie & Co., Ld.
" L. Shuttleworth	...	" Bird & Co., Ld.

PADDY.

Mr. G. F. Marriner	...	Messrs. Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

PEAS

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.
" G. F. Marriner	...	" Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

PERFUMES & ESSENCES

Mr. J. K. Gupta Roy	...	Messrs. Bengal Chemical & Pharmaceutical Works Ld.
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PERSPEX SHEETS

Mr. J. Dick	...	Messrs. Imperial Chemical Industries (India), Ld.
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PITCH

Mr. B. N. Chakravarty	...	Messrs. Bengal Chemical & Pharmaceutical Works Ld.
" C. J. Fielder	...	" Turner Morrison & Co., Ld.

POLYSTYRENE VIRGIN PELETS

Mr. J. Dick	...	Messrs. Imperial Chemical Industries (India) Ld.
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QUICK SILVER.

Mr. A. B. Cattanch	...	Messrs. Smith Stanistreet & Co., Ld.
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RED & WHITE LEAD

Mr. J. O. Bogh	...	Messrs. British Paints (India) Ld.
" W. R. Monk	...	" Turner Morrison & Co., Ld.

REFRIGERATORS (Domestic)

Mr. G. F. Marriner	...	Messrs. Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	" do.
" I. Sternfeld	...	" do.

REPTILE SKIN

Mr. M. Parakot	...	Messrs. Sepulchre Bros. (India) Ld.
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RICE

Mr. B. M. Sarafis	...	" Rallis India Ld.
" D. M. Melecos	...	" do.
" P. L. Drollas	...	" do.

ROPES (Hemp)

Mr. M. Parakot	...	Messrs. Sepulchre Bros. (India) Ld.
" W. E. R. Cornish	...	" Bird & Co., Ld.

ROPES (Wire)

Capt. A. Jack	...	Messrs. Turner Morrison & Co., Ld.
Mr. J. A. Steven	...	" Bird & Co., Ld.
" W. E. R. Cornish	...	" do.
" P. P. Jain	...	" Kilburn & Co., Ld.
" L. A. Clarke	...	" Jessop & Co., Ld.

ROSIN

Mr. J. O. Bogh	...	Messrs. British Paints (India) Ld.
" W. R. Monk	...	" Turner Morrison & Co., Ld.

RUBBER (Hoses & Pipes)

Mr. J. Dick	...	Messrs. Imperial Chemical Industries (India) Ld.
.. P. L. Bridge	...	.. Dunlop Rubber Co., (India) Ld.

RUBBER (Manufactured)

Mr. J. Dick	...	Messrs. Imperial Chemical Industries (India) Ld.
.. R. L. Bridge	...	.. Dunlop Rubber Co., (India) Ld.

RUBBER (Raw)

Mr. J. Dick	...	Messrs. Imperial Chemical Industries (India) Ld.
.. J. T. Finnis	...	.. Dunlop Rubber Co., (India) Ld.
.. M. Hrebik	...	.. Sepulchre Bros. (India) Ld.

SALT.

Mr. B. N. Chakravarty	...	Messrs. Bengal Chemical & Pharmaceutical Works Ld.
Dr. E. C. Fairhead	...	.. Imperial Chemical Industries (India) Ld.

SALTPETRE.

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
.. G. C. Georgiades	...	.. do.

SCREWS.

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ld.
.. L. A. Clarke	...	.. Jessop & Co., Ld.
.. M. Hrebik	...	.. Sepulchre Bros. (India) Ld.
.. S. C. Tucker	...	.. Guest Keen Williams Ld.

SEEDS (Castor).

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
.. D. M. Melecos	...	.. do.
.. P. L. Drollas	...	.. do.
.. G. F. Marriner	...	.. Louis Dreyfus & Co., Ld.
.. J. S. O. Hesse	...	.. do.
.. I. Sternfeld	...	.. do.

SEEDS (Cotton).

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
.. D. M. Melecos	...	.. do.
.. P. L. Drollas	...	.. do.
.. G. F. Marriner	...	.. Louis Dreyfus & Co., Ld.
.. J. S. O. Hesse	...	.. do.
.. I. Sternfeld	...	.. do.

SEED (Kapek).

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
.. D. M. Melecos	...	.. do.
.. P. L. Drollas	...	.. do.
.. G. F. Marriner	...	.. Louis Dreyfus & Co., Ld.
.. J. S. O. Hesse	...	.. do.
.. I. Sternfeld	...	.. do.

SEED (Linseed)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
.. D. M. Melecos	...	.. do.
.. P. L. Drollas	...	.. do.
.. G. F. Marriner	...	.. Louis Dreyfus & Co., Ld.
.. J. S. O. Hesse	...	.. do.
.. I. Sternfeld	...	.. do.

SEED. (Mow)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
.. D. M. Melecos	...	.. do.
.. P. L. Drollas	...	.. do.
.. G. F. Marriner	...	.. Louis Dreyfus & Co., Ld.
.. J. S. O. Hesse	...	.. do.
.. I. Sternfeld	...	.. do.

SEED. (Mustard)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	do.
" P. L. Drollas	...	do.
" G. F. Marriner	...	Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	do.
" I. Sternfeld	...	do.

SEED. (Poppy)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	do.
" P. L. Drollas	...	do.
" G. F. Marriner	...	Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	do.
" I. Sternfeld	...	do.

SEED. (Psyllium)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	do.
" P. L. Drollas	...	do.

SEED. (Rape)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	do.
" P. L. Drollas	...	do.
" G. F. Marriner	...	Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	do.
" I. Sternfeld	...	do.

SEED (TI)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	do.
" P. L. Drollas	...	do.
" G. F. Marriner	...	Louis Dreyfus & Co., Ld.
" J. S. O. Hesse	...	do.
" I. Sternfeld	...	do.

SEED (Other kinds)

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
" D. M. Melecos	...	do.
" P. L. Drollas	...	do.

SEWING COTTON.

Mr. R. R. Aitken	...	Messrs. The Central Agency Ld.
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SIZING MATERIALS.

Col. C. J. Avetoom	...	Messrs. Roberts Mclean & Co., Ld.
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STEEL.

Mr. E. J. Evans	...	Messrs. Guest Keen Williams Ld.
" J. K. Bose	...	Balmer Lawrie & Co., Ld.
" J. Connal	...	Turner Morrison & Co., Ld.
" J. Davidson	...	McGregor & Balfour Ld.
" J. W. High	...	Jessop & Co., Ld.
" R. C. Sen	...	Martin Burn Ld.

SLEEL (Hard)

Mr. M. Hrebik	...	Messrs. Sepuichre Bros. (India) Ld.
" M. Parakot	...	do.
" R. J. Motte	...	British Metal Corpn. (India) Ld.
" T. W. Kirkwood	...	do.

SPIRIT (Commercial)

Mr. B. N. Chakravarty	...	Messrs. Bengal Chemical & Pharmaceutical Works Ld.
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SOLDERS & TIN ALLOY.

Mr. G. T. Baldwin	...	Messrs. The Eyre Smelting Ld.
" S. F. Brown	...	do.
" L. A. Clarke	...	Jessop & Co., Ld.

SODA ASH.

Mr. B. N. Chakravarty	...	Messrs. Bengal Chemical & Pharmaceutical Works Ltd.
Dr. E. C. Fairhead	...	Imperial Chemical Industries (India) Ltd.
Mr. M. Hrebik	...	Sepulchre Bros. (India) Ltd.

STEEL (Casting)

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ltd.
.. J. Davidson	...	McGregor & Balfour Ltd.
.. J. A. Steven	...	Bird & Co., Ltd.
.. L. A. Clarke	...	Jessop & Co., Ltd.

STEEL (High Speed)

Mr. E. J. Evans	...	Messrs. Guest Keen Williams Ltd.
.. J. Connal	...	Turner Morrison & Co., Ltd.
.. J. Davidson	...	do.

STEEL (Tools & Implements)

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ltd.
.. J. Davidson	...	McGregor & Balfour Ltd.
Maj. K. C. Briggs	...	Rallis India Ltd.
Mr. R. H. Heal	...	Guest Keen Williams Ltd.

STRUCTURAL IRON & STEEL WORK.

Mr. C. E. Cargin	...	Messrs. Jessop & Co., Ltd.
.. W. W. Shearer	...	A. & J. Main & Co., Ltd.

SULPHUR

Mr. B. N. Chakravarty	...	Messrs. Bengal Chemical & Pharmaceutical Works Ltd.
.. M. Hrebik	...	Sepulchre Bros. (India) Ltd.
.. M. Parakat	...	do.

SURGICAL INSTRUMENTS

Mr. S. K. Chakravarty	...	Messrs. Bengal Chemical & Pharmaceutical Works Ltd.
.. I. Williams	...	Allen & Hanbrys Ltd.

TARPAULINS

Cap. A. Jack	...	Messrs. Turner Morrison & Co., Ltd.
Mr. G. H. Hastings	...	James Warren & Co., Ltd.
.. J. H. Marsden	...	Kilburn & Co., Ltd.

TEA (Indian)

Mr. J. B. Irens	...	Messrs. Harrisons & Crossfield Ltd.
.. R. J. E. Whitworth	...	do.
.. R. Livinning	...	J. Thomas & Co., Ltd.

TEA (Chests)

Mr. A. K. J. Henderson	...	Messrs. James Warren & Co. Ltd.
.. J. A. Steven	...	Bird & Co., Ltd.
.. J. T. Ewig	...	Harrisons & Crossfield Ltd.

TIMBER

Capt. A. Jack	...	Messrs. Turner Morrison & Co., Ltd.
Mr. J. Connal	...	do.

TIN

Mr. G. T. Baldwin	...	Messrs. The Eyre Smelting Ltd.
.. S. F. Brown	...	do.
.. R. J. Motte	...	British Metal Corpn. (India) Ltd.

.. T. W. Kirkwood	...	do.
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TIN (Boxes)

Mr. H. C. Jones	...	Messrs. The Metal Box Co., of India Ltd.
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.. H. K. S. Lindsay	...	do.
.. W. R. Davis	...	do.

TIN (Ingots)

Mr. G. T. Baldwin	...	Messrs. The Eyre Smelting Ltd.
.. S. F. Brown	...	do.
.. J. Connal	...	Turner Morrison & Co., Ltd.

TIN (Plates)

Mr. H. C. Jones	...	Messrs. The Metal Box Co., of India
		Ld.
.. H. K. S. Lindsay	...	do.
.. W. R. Davis	...	do.
.. J. Connal	...	Turner Morrison & Co., Ld.

TOBACCO (Unmanufactured)

Mr. D. Winders	...	Messrs. The Imperial Tobacco Co., of India Ld.
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TOBACCO (Manufactured)

Mr. P. M. Scott	...	Messrs. The Imperial Tobacco Co., of India Ld.
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TUBES (Iron, Steel & Glass)

Mr. L. A. Clarke	...	Messrs. Jessop & Co., Ld.
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TURMERIC

Mr. M. Parakot	...	Messrs. Sepulchre Bros. (India) Ld.
.. J. S. O. Hesse	...	Louis Dreyfus & Co., Ld.
.. G. F. Marriner	...	do.
.. I. Sternfeld	...	do.

TURPENTINE

Mr. J. C. Bogh	...	Messrs. British Paints (India) Ld.
.. W. R. Monk	...	Turner Morrison & Co., Ld.

TWINE

Mr. M. Parakot	...	Messrs. Sepulchre Bros. (India) Ld.
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TWINE (Hemp & Flax)

Mr. M. Parakot	...	Messrs. Sepulchre Bros. (India) Ld.
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TYRES (Motor & Cycle).

Mr. G. L. W. Moss	...	Messrs. Dunlop Rubber Co., (India) Ld.
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VARNISHES.

Mr. J. O. Bogh	...	Messrs. British Paints (India) Ld.
.. W. R. Monk	...	Turner Morrison & Co., Ld.

WHEAT.

Mr. B. M. Sarafis	...	Messrs. Rallis India Ld.
.. D. M. Melecos	...	do.
.. P. L. Drollas	...	do.
.. G. F. Marriner	...	Louis Dreyfus & Co., Ld.
.. J. S. O. Hesse	...	do.
.. I. Sternfeld	...	do.

WHITING.

Mr. J. O. Bogh	...	Messrs. British Paints (India) Ld.
.. W. R. Monk	...	Turner Morrison & Co., Ld.

WIRE (Barbed.)

Mr. J. K. Bose	...	Messrs. Balmer Lawrie & Co., Ld.
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WIRE (Brass & Copper)

Mr. D. J. McIntosh	...	Messrs. The Indian Cable Co., Ld.
.. W. G. Ferguson	...	do.
.. J. Connal	...	Turner Morrison & Co., Ld.

WIRE (Iron & Galvanized)

Mr. J. K. Bose	...	Messrs. Balmer Lawrie & Co., Ld.
.. J. W. High	...	Jessop & Co., Ld.
.. J. Connal	...	Turner Morrison & Co., Ld.

WIRE (Nickel)

Mr. J. Connal	...	Messrs. Turner Morrison & Co., Ld.
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WHITE METAL ALLOYS & RESIDUES.

Mr. G. T. Baldwin	...	Messrs. The Eyre Smelting Ld.
.. S. F. Brown	...	do.
.. L. A. Clarke	...	Jessop & Co., Ld.

YARN (Woolen) BELTING.

Mr. E. Winpenny	...	Messrs. Kettlewell Bullen & Co., Ld.
.. I. A. Macpherson	...	do.
.. J. L. Wilson	...	Lewis & Tylor Ld.

YARN (Hair) FOR MANUFACTURED TEXTILE BELTING.

Mr. J. C. Wilson	...	Messrs. Lewis & Tylor Ld.
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ZINC.

Mr. M. Hrebik	...	Messrs. Sepulchre Bros. (India) Ld.
.. M. Parakot	...	do.
.. R. J. Motte	...	British Metal Corp. (India) Ld.
.. T. W. Kirkwood	...	do.

ZINC ASHES.

Mr. M. Parakot	...	Messrs. Sepulchre Bros. (India) Ld.
.. R. J. Motte	...	British Metal Corp. (India) Ld.
.. T. W. Kirkwood	...	do.

PANEL OF THE SPECIAL ADVISORY BOARD TO THE INDIAN
JUTE MILLS ASSOCIATION, 1952-53.

Mr. G. D. Birla
.. S. Chowdhury
.. E. J. Pakes
Sir Badridas Goenka
.. Paul Benthall
Sir Allan Elliott-Lockhart
Mr. G. Euthymopulo
Sir Biren Mukherjee
Mr. N. D. Harris
.. H. B. Scott
.. D. D. MacGregor
.. A. J. Elkins, C.B.

BENGAL CHAMBER OF COMMERCE & INDUSTRY

RULES AND REGULATIONS

OF

THE PROVIDENT FUND.

BENGAL CHAMBER OF COMMERCE & INDUSTRY.
RULES AND REGULATIONS
OF
THE PROVIDENT FUND.

(As amended in 1931, 1942, 1945, 1949, 1950 and 1952.)

1. These Rules and Regulations shall take effect as from the 1st day of January 1907.

*2. "Chamber" means the Bengal Chamber of Commerce and Industry incorporated under Section 26 of the Indian Companies Act, 1882.

"Committee" means the members of the Committee, for the time being, of the Bengal Chamber of Commerce and Industry.

"Trustees" means the Trustees of the Fund, for the time being, appointed as hereinafter provided.

"Salary" means only the fixed monthly salary received by each employee from the Chamber and does not include any acting, officiating or personal allowance, bonus, commission or other remuneration or profit whatever, uncertain in amount, or derived by any employee by any means outside his fixed ascertained salary.

3. The Committee shall appoint, annually in the month of March, or as soon thereafter as may be convenient, two Trustees of the Fund, both of whom shall be members of the Committee. In the event of a vacancy occurring in the course of any year, the Committee shall appoint one of their number to fill the vacancy for the remainder of such year.

4. The management and control of the Fund shall be vested in the Trustees. It shall be competent for the Trustees to delegate such of their powers of management as they may think fit to a Committee of Management or to Managers and the necessary expenses of such management including the remuneration of such Managers.

*Amended in 1952.

neration of the Committee of Management or Managers (to be, from time to time, agreed on by the Committee of Management or Managers and the Trustees) shall be borne by and be a charge on the Fund.

*5. Every permanent employee in the service of the Chamber shall become a member of the Fund and shall submit to these Rules and Regulations, and every such employee shall sign an agreement in the form annexed to these Rules and Regulations.

*6. The subscription to the Fund shall be a sum equal to 10 percent on the amount of the salary of each employee, which subscription shall be deducted by the Committee monthly from such salary before payment of same and such subscription shall be placed to the credit of each employee with the Provident Fund.

†7. Deleted.

8. The subscription of any employee absent on leave or furlough shall, during the period of such absence, be assessed on the salary allowed during such absence, but any employee shall be at liberty, subject to the consent of the Committee, to subscribe on the full amount of his salary, if desired provided notice in writing of such desire shall have been given by him to the Committee prior to the due date for payment of salary next after such employee shall have obtained leave or furlough.

9. The Chamber shall contribute to the Fund a sum equal to the aggregate amount of the monthly subscriptions of all the employees of the Chamber and shall pay the same each month to the credit of the Fund but the Chamber may at any time cease or withdraw contributions in respect of any employee whose interest in the Fund shall have been transferred, assigned, attached or otherwise dealt with or affected as indicated by Rule 24 and thereupon all moneys standing to the credit of such

*Amendment in 1910.

†Deleted on the 28th April 1931.

employee represented by or referable to contributions by the Chamber and the interest thereon shall be forfeited to the Fund. The Managers shall monthly on receipt of the Chamber's contribution credit each employee with the equivalent of his subscription for the month in respect of which the Chamber's contribution is made.

10. The Committee shall, from time to time, pay into the Imperial Bank of India at Calcutta, or any other Bank at Calcutta sanctioned by the Committee, direct under advice of the Managers, to the credit of an account to be opened in the names of the Trustees, all moneys received by them after payment thereof of the expenses of management. All moneys to the credit of such account shall be dealt with only in accordance with these Rules and Regulations, and all or any portion of such moneys shall be withdrawn from such account only by cheques bearing the signatures of the two Trustees in addition to the signature of the Secretary of the Chamber.

11. All moneys not immediately required for the purposes of the Fund shall be, from time to time, invested by the Trustees in the name of the Imperial Bank of India (who shall hold same in safe custody on behalf of the Trustees) at their discretion in accordance with the provisions of sub-section (2) of section 282B of the Indian Companies Act 1913 so however that the securities in which the contributions made by the employees and the interest on the accumulated balance of such contributions are payable both in respect of capital and interest in India. No Trustee shall be liable for any loss arising from or contingent upon any such investment, unless it has been occasioned by his negligence or fraud.

12. The Trustees shall, from time to time, upon the requisition of the Managers pay to them such sum or sums as may be required for the purposes of these Rules and Regulations, and shall, if necessary, raise the moneys required for same by a sale of the Securities held by the Trustees, or of a sufficient part thereof, or by a loan on the security of the same.

13. The Managers shall, on the 30th June and on the 31st December in each year after having ascertained the amount available for division among the members arising from the interest accrued on securities, any sums forfeited to the Fund under these Rules and Regulations, and all other moneys (if any) that should properly be brought into account, less the necessary expenses of management as provided by Rule 3, provisionally credit each employee, in proportion to the amount standing to his credit on each 30th June and on each 31st December in respect of his total subscriptions, with his share of the amount so ascertained.

14. On or as soon as may be after the 31st day of December 1907 and on the 30th day of June and the 31st day of December of every succeeding year, the Managers shall, subject to the approval of the Trustees, ascertain and fix the market value, as on the said 30th June or 31st December as the case may be, of the total net Investments and Securities held by or belonging to the Fund, including interest up to the same day on any Securities on which interest is usually calculated on sale or transfer thereof, and after deducting the payments made therefrom, and providing for debts and ascertained liabilities paid or incurred respectively agreeably with these Rules and Regulations, the Managers shall forthwith debit or credit, as the case may be, the account of each employee in the books of the Fund with a share of the difference between the value as appearing from the last preceding valuation recorded in the said books and the then market value as so fixed and ascertained as aforesaid of the said Investments and Securities including interest as aforesaid in proportion to the amount at credit of each employee on the said 30th June or 31st December, as the case may be.

15. A statement of account of each employee shall be made upto the 31st December of each year, and each employee shall be required to certify in writing upon such account that the amount therein shown, as standing to his credit, is correct.

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

17. On the death of any employee while in the service of the Chamber the Managers shall subject to these rules pay to his Executors or Administrators or to the grantee of a Succession Certificate, the amount standing to his credit in the books of the Fund on the 30th day of June or on the 31st day of December (whichever date shall be later) preceding such death, together with the amount in full of his paid-up subscriptions and his share of the Chamber's contribution under Rule 9 from such date up to the date of such death.

18. On the voluntary resignation or retirement of any employee from the service of the Chamber without the existence of any cause justifying his dismissal, the Managers shall pay to him the aggregate amount subscribed by him to the Fund up to the date of such resignation or retirement with interest accrued thereon and shall, in respect of the remainder of the balance standing to his credit in the books of the Fund on the 30th day of June or on the 31st day of December (whichever date shall be the later) preceding such resignation or retirement, pay to him one-twentieth part of such balance for each completed year of service from the 1st January 1907 and shall in addition pay to him a like percentage of his share of the Chamber's contribution under Rule 9 from such 30th day of June or 31st day of December up to the date of his voluntary resignation or retirement.

19. In the case of an employee becoming permanently incapacitated owing to injury sustained whilst in the service of the Chamber, or in case of the resignation or retirement with the previous written sanction of the Committee of any employee owing to illness, old age, or any other reason considered adequate by the Committee and so certified in writing by them the Managers shall (subject to the provisions of these Rules) pay to such incapacitated, resigning, or retiring employee, the amounts standing to his credit in the books of the Fund on the 30th day of June or on the 31st day of December (whichever date may be later) preceding such incapacity, resignation or retirement and

¹As amended by the Committee in April 1909.

also (subject as aforesaid) the amount in full of his paid-up subscriptions and his share of the Chamber's contributions under Rule 9 from such date up to the date of such incapacity, resignation or retirement.

*20. If any employee shall be dismissed from the service of the Chamber, the Managers shall (subject to these Rules) pay to him the aggregate amount only subscribed by him to the Fund, with interest, and the balance if any of all moneys then standing to his credit in the books of the Fund shall (subject as aforesaid) upon such dismissal be forfeited to the use of the Fund and shall be dealt with accordingly. Provided also that the Managers may at any time, with the consent of the Committee, pay to any such dismissed member the amount to which he would have been entitled under Rule 18, if he had voluntarily retired from the service of the Chamber and had not been dismissed.

21. The Chamber shall have a first and paramount charge upon the amount representing the Chamber's own contribution to the individual account of any employee dismissed for misconduct, with interest thereon, for and in respect of all losses, damages, costs and expenses which the Chamber may at any time pay, sustain or be put to by reason of any act or default of or by such employee.

22. In case any employee shall die while in the service of the Chamber leaving any moneys standing to his credit in the books of the Fund, such moneys shall be paid only to the Executor, or Administrator, or the grantee of a Succession Certificate of the deceased member on the production to the Managers of Probate of the Will or of Letters of Administration or of a Succession Certificate to the Estate of such employee.

23. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member, for the purpose of obtaining,

*As amended by the Committee in March 1915.

free of stamp duty, a grant of Probate or Letters of Administration or Succession Certificate or any other purpose, such certificate shall be in the following form:—

<p>No.....</p> <p>BENGAL CHAMBER OF COMMERCE & INDUSTRY. PROVIDENT FUND</p> <p><i>It is hereby certified that the balance standing in the books of the Provident Fund of the Bengal Chamber of Commerce and Industry, to the credit of.....</i></p> <p><i>of.....numbered as above, on the.....</i></p> <p><i>day of..... was Rupees.....</i></p> <p><i>dated this.....day of.....19.....</i></p> <p>Entered.....</p> <p>.....Examined.....</p> <p>Managers.</p>

24. No employee shall be entitled to draw money from the Fund, against his interest in it, or to transfer or assign, whether by way of security or otherwise howsoever, his interest or any part thereof in the Fund, and no such transfer or assignment shall be valid, and the Managers, Trustees, or Committee shall not recognise or be bound by notice to them, respectively, of any such transfer or assignment, and all moneys standing in the books of the Fund to the credit of the employee so transferring or assigning his interest as aforesaid, shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund, and be dealt with accordingly and further if any prohibitory order or attachment, or process of a Civil Court, be served upon the Trustees, or the Committee or the Managers, or any of them, or any person on their behalf, by which any moneys standing to the credit of any employee in the books of the Fund shall be attached or be ordered to be paid into a Civil Court, or be ordered to be withheld from such employee, such moneys shall forthwith be forfeited to the use of the Fund and be dealt with accordingly. Provided that the Committee shall be at liberty,

if the Committee in their uncontrolled discretion shall so think fit, at any time thereafter to give such moneys or any part thereof for the benefit of such employee, or his wife, children, or relations and the Managers shall deal with such moneys accordingly on the written requisition of the Committee.

24 A. Notwithstanding anything to the contrary contained in Rule 24 hereof the Trustees may at their discretion, but subject to the consent of the Managers, allow withdrawals by a member but only for the purpose of paying premia on policies of insurance on the life of the member or of his wife; any such withdrawals shall be on and subject to such terms and conditions as the Trustees may determine PROVIDED NEVERTHELESS that such withdrawals and such terms and conditions as aforesaid shall not contravene the conditions laid down in the Indian Income Tax (Provident Funds Relief) Rules for the time being in force.

25. The Chamber undertakes to hold every Trustee indemnified against all proceedings, costs and expenses, occasioned by any claim in connection with the Fund not arising from his negligence or fraud.

26. With the approval of the Commissioner of Income Tax, West Bengal, it shall be lawful for the Committee, from time to time and at any time hereafter, in writing under their hands, to alter, vary, modify, remake, rescind, or add to these Rules and Regulations or any of them, but so that no such alteration, variation, modification, remaking, rescission or addition shall affect the rights of any employee with respect to the Fund.

27. If any dispute shall at any time arise between the Managers or the Trustees, for the time being, of the Fund on the one hand, and any employee or any Executor, Administrator or next-of-kin of any employee or any person claiming as such next-of-kin or in any other capacity, on the other hand, regarding these Rules and Regulations and the interpretation thereof, or any matter arising thereout or connected therewith, then and in every such case the matter in dispute shall be referred in writing to two Arbitrators, and such reference shall be deemed to be a submis-

sion to arbitration within the Indian Arbitration Act, 1899, or any statutory modification or re-enactment thereof, for the time being in force, the provisions whereof shall apply as far as applicable.

I hereby declare that I have read the foregoing Rules and Regulations of the Provident Fund of the Bengal Chamber of Commerce and Industry, and that I agree to be bound by them.

Dated the day of 19.....

Name in full

Date of birth

Nature of appointment

Date of joining service

Salary per mensem, Rupees

Signature

Witness

BENGAL CHAMBER OF COMMERGE & INDUSTRY

PROVIDENT FUND.

- (1) BALANCE SHEET AS AT 31ST DECEMBER 1952.
AND
(2) PROFIT AND LOSS ACCOUNT FOR THE HALF-YEAR
ENDED 31ST DECEMBER 1952.

BENGAL CHAMBER OF COMMERCE &
BALANCE SHEET

LIABILITIES	Rs.	As.	P.	Rs.	As.	P.
CAPITAL ACCOUNT						
Subscriptions to 30th June, 1952 ...	4,34,848	2	4			
Add—Subscriptions from 1st July 1952 to 31st December, 1952 ...	38,570	2	0			
Less—Refunded	4,08,424	4	4			
	206	12	0	4,08,217	8	4
Interest on Subscriptions to 30th June, 1952	60,553	1	7			
Add—Proportion of profit for half year ended 31st December, 1952 ...	2,470	14	10			
Less—Refunded	68,024	0	5			
	2	11	7	63,018	4	10
Contributions to 30th June, 1952 ...	4,31,818	2	4			
Add—Contributions from 1st July, 1952 to 31st December, 1952 ...	33,570	2	0			
Less—Refunded	4,08,424	4	4			
Forfeited	129	5	5	4,08,217	8	4
Interest on Contributions to 30th June 1952	1,11,008	4	11			
Add—Proportion of profit for half year ended 31st December, 1952 ...	6,502	1	4			
Less—Refunded	1,17,000	0	3			
Forfeited	3	3	9	1,17,591	10	8
SUNDRY CREDITORS						
Balances due to ex-members as per last Balance Sheet	1559	6	9			
Add—Unpaid balance recredited	7910	9	6			
For expenses	3,500	0	3			
Sundry	100	0	0	3,625	8	3
	25	8	0			
TOTAL Rs. ...				11,20,673	8	5

CAPUTTA,
the 20th July, 1953.

Sd/- LOVELOCK & LEWES,
Chartered Accountants,
Managers.

INDUSTRY PROVIDENT FUND.
as at 31st December, 1952.

ASSETS	Rs.	As.	P.	Rs.	As.	P.
OUTSTANDINGS—						
Contributions due from Chamber ...	5,555	2	0			
Interest accrued on Investments ...	4,551	9	5			
Income Tax on Security Interest ...	923	7	0	10,530	2	5
WITHDRAWALS FOR INSURANCE PURPOSES				4,18,317	2	3
INVESTMENTS at Market Value						
2½% Loan 1954 for Rs. 47,000 ...	46,148	2	0			
3% Defence Bonds 1935/55 for Rs. 5,000 ...	5,000	0	0			
3% Loan 1936/55 for Rs. 61,000 ...	59,348	12	0			
3% Victory Loan 1957 for Rs. 1,07,800 ...	1,06,250	6	0			
3% Second Victory Loan 1939/61 for Rs. 28,000 ...	26,880	0	0			
3% Loan 1961 for Rs. 43,000 ...	30,721	4	0			
3½% New Howrah Bridge Loan 1950/60 for Rs. 5,000 ...	4,750	0	0			
4% Calcutta Port Trust Debentures 8th August, 1974 for Rs. 13,000 ...	12,675	0	0			
4% Loan 1960, 70 for Rs. 1,57,100 ...	1,50,063	12	0			
National Savings Certificates 1950 for Rs. 15,000 ...	17,250	0	0			
National Savings Certificates 1960 for Rs. 60,000 ...	66,000	0	0			
National Savings Certificates 1961 for Rs. 82,000 ...	86,100	0	0			
National Savings Certificates 1962 for Rs. 10,000 ...	10,250	0	0			
National Savings Certificates 1963 for Rs. 15,000 ...	15,187	8	0			
	6,51,634	2	0			
INVESTMENTS at par—						
3½% Rangoon Municipal Debentures 1966-70 for Rs. 10,000 ...	10,000	0	0	6,70,634	2	0
CASH—						
With Imperial Bank of India ...				21,192	1	9
TOTAL Rs.				11,20,673	8	5

Sd/- D. C. FAIRBairn,
Secretary.

Sd/- D. D. MACGREGOR,
K. R. FETTES, } Trustees.

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BENGAL CHAMBER OF COMMERCE &
PROFIT & LOSS ACCOUNT

	Percentage	Rs.	As.	P.	Rs.	As.	P.
To Expenses	·01 ...				74	0	6
Loss on revaluation of Securities	·42 ...				2,878	9	0
Net Profit transferred to Capital Account							
Proportion of Profit on Subscription	·36 ...	2,470	14	10			
Proportion of Profit on Contribution	·06 1·82 ...	6,502	1	4	9,063	0	2
	1·75						
		TOTAL Rs. ...			12,015	0	8

CALCUTTA,
 the 20th July, 1965. }

Sd/- LOVELOCK & LEWES,
*Chartered Accountants,
 Managers.*

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INDUSTRY, PROVIDENT FUND,
 for the half-year ended 31st December, 1965

	Percentage	Rs.	As.	P.	Rs.	As.	P.
By Interest	... 1·73 ...				11,883	0	6
.. Forfeits	... ·02 ...				132	0	2
	1·75						
		TOTAL Rs. ...			12,015	0	8

Sd/- D. C. FAIRBAIN,
Secretary.

Sd/- D. D. MACGREGOR,
 .. K. R. PETTES, } *Trustees.*

List of Presidents of the Bengal Chamber of Commerce & Industry.

President	Firm.	Election.
Mr. R. H. Cockerell	...	1834
" J. Stewart	...	1835
" R. H. Cockerell	...	1836
" John Jackson	...	1837
" K. R. Mackenzie	...	1838
" R. H. Cockerell } " N. Alexander }	...	1839
" K. R. Mackenzie	...	1840
" John Storm	...	1841
" J. P. McKilligin	...	1842
" T. Lench	...	1843
" John Storm	...	1844
" J. Beckwith	...	1845
" O. J. Richards	...	1846
" W. F. Ferguson	...	1847
" Henry Cowie	...	1848
" C. R. Skinner	...	1849
" John Allan	...	1850
" J. J. Mackenzie	...	1851
" John Cowie	...	1852
" Jas. J. Mackenzie	... Messrs. Mackillop, Stewart & Co.	... 1st May 1853
" " "	" " "	... 18th " 1854
" David Cowie	... " Cowie & Co.	... 21st " 1855
" David Cowie	... " Do.	... 27th " 1856
" David Cowie	... " Do.	... 27th " 1857
" D. Mackinlay	... " Gillanders, Ashnauth & Co.	... 24th " 1858
" D. Mackinlay	... " Do.	... 29th " 1859
" J. N. Bullen	... " Kettlewell, Bullen & Co.	... 19th " 1860
" W. S. Fitzwilliam	... Agents, Chartered Mercantile Bank	... 6th " 1861
" J. N. Bullen	... Messrs. Kettlewell, Bullen & Co.	... 6th " 1862
" Wm. Mathias	... " Meekillip, Stewart & Co.	... 1st " 1863
" Hon. Mr. J. N. Bullen	... " Kettlewell, Bullen & Co.	... 19th " 1864
" " "	" " "	... 3rd June 1865
" " J. N. Bullen	... " Do.	... 28th May 1866
Mr. F. Schiller	... " Barrachin, Schiller & Co.	... 31st " 1867
" R. Scott-Macrieff	... " Steel, McIntosh & Co.	... July 1867
" Henry Crooke	... " Crooke, Rome & Co.	... 1st June 1868
" Jas. Rome	... " Do.	... 31st May 1869
" Jas. Rome	... " Do.	... shortly after, no date
" R. J. Bullen Smith	... " Jardine, Skinner & Co.	... 31st May 1870
Hon. Mr. R. J. Bullen Smith	... " Do.	... 31st " 1871
" " R. J. Bullen Smith	... " Do.	... 31st " 1872
Mr. J. G. Murray	... " Kettlewell, Bullen & Co.	... 31st " 1873
" J. G. Murray	... " Do.	... 31st " 1873

President.	Firm.	Election.
Hon. Mr. H. H. Sutherland	Messrs. Begg, Dunlop & Co.	Jan, 1874
" " B. D. Colvin	" Colvin, Cowie & Co.	March 1874
" " B. D. Colvin	" Do.	30th May 1874
Mr. J. C. Murray	" Kettlewell, Ballen & Co.	8th Aug. 1874
" " E. C. Morgan	" Ashburner & Co.	8th May 1875
" " J. C. Murray	" " " " "	31st " 1875
Hon. Mr. B. D. Colvin	" Colvin, Cowie & Co.	30th May 1877
Mr. Duncan Mackinnon	" Mackinnon, Mackenzie & Co.	1878
" " Geo. Yule	" " " " "	1878
" " Geo. Yule	" Andrew Yule & Co.	31st May 1878
Hon. Mr. A. B. Inglis	" " " " "	31st " 1879
Mr. W. E. Coum	" Begg, Dunlop & Co.	Jan. 1880
" " A. B. Inglis	" Graham & Co.	31st May 1880
" " R. Miller	" Begg, Dunlop & Co.	31st " 1881
" " J. J. J. Kowick	" Hoare, Miller Co.	April 1882
" " J. J. J. Kowick	" Jardine Skinner & Co.	7th Aug. 1883
" " J. J. J. Kowick	" Do.	29th May 1886
Hon. Mr. D. Cruickshank	" Begg, Dunlop & Co.	1885
" " H. B. H. Turner	" Turner, Morrison & Co.	25th Apl. 1887
Hon. Mr. R. Steel	" " " " "	14th June 1887
Sir Alex Wilson, Kt.	" Jardine, Skinner & Co.	20th Feb. 1888
Mr. Jas. L. Mackay	" Do.	28th " 1889
Hon. Mr. Jas. L. Mackay, C.L.E.	" Mackinnon, Mackenzie & Co.	28th " 1890
" " Jas. L. Mackay, C.L.E.	" Do.	29th " 1891
" " P. Playfair	" Do.	28th " 1892
Mr. Allan Arthur	" Barry & Co.	6th Oct. 1893
Hon. Mr. J. Playfair	" Finlay, Muir & Co.	26th Feb. 1894
" " P. Playfair, C.L.E.	" Barry & Co.	28th " 1895
" " Allan Arthur	" Do.	29th " 1896
" " M. C. Turner	" Ewing & Co.	12th Mar. 1897
" " Allan Arthur	" Do.	28th Feb. 1898
Mr. G. H. Sutherland	" Mackinnon, Mackenzie & Co.	17th May 1898
Hon. Mr. M. C. Turner	" Ewing & Co.	21st Feb. 1899
Sir E. Colby, Kt.	" Begg, Dunlop & Co.	20th " 1900
Hon. Mr. A. A. Apenar	" Mackinnon, Mackenzie & Co.	20th " 1901
" " M. C. Turner	" Do.	25th " 1902
" " A. A. Apenar	" Bird & Co.	27th " 1903
" " A. A. Apenar	" Apenar & Co.	29th " 1904
" " A. A. Apenar, C.S.L.	" Do.	29th " 1905
" " A. A. Apenar, C.S.L.	" Do.	29th " 1906
Mr. W. Brown	" Do.	27th " 1907
Hon. Mr. G. W. N. Graham	" Finlay, Muir & Co.	28th " 1908
Mr. A. M. Monteath	" Graham & Co.	25th " 1909
" " "	" Mackinnon, Mackenzie & Co.	3rd Mar. 1910

President	Firm.	Election.
Hon. Mr. C. W. N. Graham	Messrs. Graham & Co.	24th Feb. 1911
Mr. A. M. Monteath	" Mackinnon, Mackenzie & Co.	27th " 1912
Hon. Mr. A. M. Monteath	" Do	27th " 1913
" " H. G. Monteath	" " " " "	27th " 1914
" " P. H. Stewart, C.L.E.	" Gladstone, Wyllie & Co.	29th " 1915
" " F. H. Stewart, C.L.E.	" " " " "	29th " 1916
" " R. H. Bray	" Gillanders, Arbuthnot & Co.	29th " 1917
Hon. Mr. W. Ironside	" Bird & Co.	29th " 1918
" " W. E. Crum, S.E.E.	" Graham & Co.	29th " 1919
Mr. A. R. Murray, C.L.E.	" Thos. Duff & Co., Ltd.	27th " 1920
" " R. M. Watson Smyth, S.E.E.	" Turner, Morrison & Co., Ltd.	25th " 1921
" " C. W. Rhodes, C.L.E., S.E.A.	" Hoare, Miller & Co., Ltd.	29th " 1922
" " W. L. Carey, S.E.L.S.	" Bird & Co.	6th Mar. 1923
" " William C. Carvie	" Mackinnon, Mackenzie & Co.	23rd Feb. 1924
" " Kenneth Campbell, S.E.C.	" Shaw, Wallace & Co.	27th " 1925
Hon. Mr. J. W. A. Bell	" Mackinnon, Mackenzie & Co.	29th " 1926
Mr. B. E. G. Edie	" Gillanders, Arbuthnot & Co.	25th " 1927
The Hon'ble Sir George Gouffrey	" Bird & Co.	24th " 1928
Hon. Mr. J. H. Pyfe, S.L.C.	" Mackinnon, Mackenzie & Co.	23rd " 1929
Mr. R. B. Laird, S.L.C.	" Thos. Duff & Co., Ltd.	28th " 1930
The Hon'ble Sir Philip Browne, C.B.E.	" Mackinnon Mackenzie & Co.	27th " 1931
The Hon'ble Sir E. C. Benthall	" Bird & Co.	26th " 1932
Hon. Mr. J. S. Henderson	" Mackinnon, Mackenzie & Co.	24th " 1933
The Hon'ble Mr. S. D. Gladstone	" Gillanders, Arbuthnot & Co.	23rd " 1934
Sir George Campbell	" Mackinnon, Mackenzie & Co.	15th " 1935
Sir Edward Benthall	" Bird & Co.	29th " 1936
The Hon'ble Mr. J. Reid K.C.	" James Finlay & Co., Ltd.	25th " 1937
Sir George Campbell, S.E.A.	" Mackinnon, Mackenzie & Co.	23rd " 1938
Mr. H. H. Barr	" McLeod & Co., Ltd.	3rd Mar. 1939
The Hon. Mr. J. H. S. Richardson	" Andrew Yule & Co., Ltd.	23rd Feb. 1940
Mr. G. B. Morton, S.E.S., S.C.	" Bird & Co.	29th " 1941
Hon. Mr. E. R. Haddow	" Mackinnon, Mackenzie & Co.	27th " 1942
Hon. Mr. J. H. Barder	" Jardine, Skinner & Co.	20th " 1943
" " K. W. Mealing	" Andrew Yule & Co., Ltd.	25th " 1944
Hon. Sir Rowick Haddow	" Mackinnon, Mackenzie & Co.	23rd " 1945
Hon. Mr. H. D. Townsend	" Shaw, Wallace & Co.	29th " 1946
Sir Hugh Campbell Hutch	" Andrew Yule & Co., Ltd.	29th " 1947
Mr. A. P. Benthall	" Bird & Co., Ltd.	27th " 1948
" " A. J. Elkins, C.B.E.	" Gillanders, Arbuthnot & Co.	23rd " 1949
" " A. L. Cameron	" Andrew Yule & Co., Ltd.	21st " 1950
Sir Paul Benthall, K.E.R.	" Bird & Co., Ltd.	21st Apl. 1950
Mr. A. R. Elliott Lockhart, C.L.E.	" Gladstone Lyall & Co., Ltd.	23rd Feb. 1951
" " C. A. James	" Andrew Yule & Co., Ltd.	29th " 1952
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1911.

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" K. Hammond	" Andrew Yule & Co., Ltd.
" H. M. Darbyshire	" Octavius Steel & Co., Ltd.
" R. L. Hards	" James Warren & Co., Ltd.
" E. A. Hutchison	" James Finlay & Co., Ltd.
" C. C. Sandys Lumsdaine	" Williamson, Magor & Co.
" A. K. Sen	" National Agencies & Co., Ltd.
" H. K. Stringfellow	" Shaw Wallace & Co., Ltd.
" C. D. Wilson	" Balmer Lawrie & Co., Ltd.

Calcutta Tea Traders Association, General Committee.

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" W. E. Postlethwaite, <i>(Vice-Chairman)</i> .	" Jardine Henderson Ltd.
" O. C. Ames	" Duncan Brothers & Co., Ltd.
Sir Richard Duckworth, Bart.	" James Warren & Co., Ltd.
Mr. R. W. Carter	" Carrit Moran & Co., Ltd.

Mr. K. Ghose	Messrs. A. Tosh & Sons.
" E. F. Kingsley	" A. W. Figgis & Co., Ltd.
" E. F. F. Massy	" W. S. Cresswell & Co., Ltd.
" M. G. Patel	" G. Ambalal & Co.
" D. Keshowjee	" Keshowjee & Co.
" G. T. Routledge	" J. Thomas & Co., Ltd.
" N. S. Coldwell	" James Finlay & Co., Ltd.

Indian Jute Mills Association, General Committee.

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" M. P. Birla	" Birla Brothers.
" J. A. Duncan, M.C.	" Duncan Brothers & Co., Ltd.
" J. E. Galloway	" Andrew Yule & Co., Ltd.
" W. F. Howe	" Bird & Co., Ltd.
" K. D. Jalan	" Soorajmull Nagarmull
" I. G. Kennedy, C.B.E.	" Jardine Henderson Ltd.
" Rai Bahadur Sawal Ram Kanoria.	" Mukhran Luchminarain
" A. W. Taylor, O.B.E.	" Macneill & Barry Ltd.

Indian Engineering Association, General Committee.

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Paint Federation, General Committee.

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" B. Banerjee	" East India Paint & Chemical Works Ltd.
" C. E. J. Crawford	" Alkali & Chemical Corpn. of India Ltd.
" D. Minotra	" Hoyle Robson Barnett & Co., (India) Ltd.
" R. N. Poddar	" Macfarlane & Co., Ltd.

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" D. S. Birkbeck	" Tribani Tissues Ltd.
" T. C. Longfield	" Andrew Yule & Co., Ltd.
" V. Mehta	" Karamchand Thapar & Bros. Ltd.

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" A. C. Hartley	" Parry & Co., Ltd.
" D. King	" Plummer Bros. & Co.
" Vittal Mallya	" McDowell & Co., Ltd.
" E. J. May	" Herbertsons Ltd.
" P. H. Middleton	" Mackenzie Lyall & Co., Ltd.
" M. S. Pilkington	" Grahams Trading Co. (India) Ltd.
" J. M. P. Walker	" Phipson & Co., Ltd.

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Committee.**

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" Z. Abdin (Vice-Chairman)	" East India Tannery Co. Hindustan Eximp
" Iqbal Ahmed	" G. A. Jolli
" G. A. Jolli	" H. L. Malhotra & Sons Ltd.
" V. P. Malhotra	" P. Pagnon Co.
" P. Pagnon	" Haji Rahim Bux & Sons
" S. R. Salim	" Haji Sk. Mohd. Husain Md. Jan.
" Mhd. Samiullah	" N. D. Georgopoulos
" N. D. Georgopoulos.	

Calcutta River Transport Association, Committee.

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" I. G. H. Ariff, (Vice-Chairman).	" Port Shipping Co., Ltd.

Mr. K. C. Chatterjee	Messrs. Indian Shipping Co., Ltd.
" P. N. Palit	" Paul & Chakravartty Ltd.
" A. E. Platts	" Gladstone Lyall & Co., Ltd.

Master Stevedores Association, Committee.

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" P. Davis, (Vice-President).	" P. E. Davis & Co.
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" D. S. Bose	" E. C. Bose & Co.
" C. Chatterjee	" P. Chatterjee
" K. C. Chatterjee	" Sarat Chatterjee & Co., Ltd.

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Mr. W. M. Coria	" H. M. Coria & Sons
" W. A. Cornabe	" Lionel Edwards Ltd.
" N. K. Dustoor	" D. B. Cursejees Sons
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" B. M. Ghose	" B. Ghose & Co., Ltd.
" K. P. Gorsia	" Keshavlal P. Gorsia
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" M. R. Mukherjee	" M. R. Mukherjee
" Ranjit Mukherjee	" B. L. Mukherjee & Co.
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Seth Indra Kumar Karnani	" H. V. Lowe & Co., Ltd.
Shri R. Lall	" Anderson Wright & Co., Ltd.
Mr. E. B. Leigh	" Shaw Wallace & Co., Ltd.
" P. Mukherjee	" Khas Karanpura Collieries Ltd.
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" Madanlal Bajoria	" Kedarnath Mohanlal
" M. S. Chunder	" S. C. Chunder & Co.
" D. P. Goenka	" Ramdutt Ramkissendass
" B. L. Jalan	" Surajmull Nagarmull
" J. R. K. Modi	" Imperial Jute Press Ltd.
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Calcutta Baled Jute Association, Committee.

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Mr. G. A. R. Hills, (Vice-Chairman).	" Rallis (India) Ltd.
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" Tilokchand Chopra	" Ratanlal Kanahaiyalal
" L. P. Goenka	" Ramdutt Ramkissendass
" Tulcidas Kanoria	The General Produce Co., Ltd.
" Brijlal Lohia	Messrs. Kanchalal Lohia
" M. Nopany	Shree Hanuman Balings Ltd.
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Calcutta Baled Jute Shippers Association, Committee.

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.. I. D. C. Buist	.. A. M. Mair & Co., Ltd.
.. B. Mookerjee	.. Mookerjee & Co.
.. J. Smith	.. J. Thomas & Co.
.. H. A. Style	(J. & G.) Ltd.
	.. Landale & Morgan

Calcutta Jute Fabrics Shippers Association, Committee.

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Mr. P. L. Drollas,	.. Rallis India Ltd.
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.. N. K. Jalan	.. Soorajmull Nagarmull
.. N. L. Kanoria	.. General Fibres Dealers Ltd.
Mr. H. L. Robertson	.. Hoare Miller & Co., Ltd.
.. S. Stevenson	.. James Finlay & Co., Ltd.

Jute Fabric Brokers Association, Calcutta—Committee.

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.. A. Caiger-Watson	.. H. D. Cartwright & Co.

Mr. T. W. Mitchell	Messrs. King Brothers
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.. S. C. F. Pierson	.. J. Thomas & Co., Ltd.
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.. Mohonlal Nopany	.. Daulatram Rawatmull
.. C. L. Jatia	.. Howrah Oil Mills
.. B. P. Murarka	.. Surajmull Satyanarayan
Rai Bahadur G. V. Swaika	.. Swaika Oil Mills.

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.. W. J. Bedlow	.. Balmer Lawrie & Co., Ltd.
.. B. O'Meara	.. Shaw Wallace & Co., Ltd.
.. K. K. Misra	.. Shree Lakshmi Flour Mills Co.
.. K. C. Bhagat	.. Calcutta Flour Mills

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.. or	
.. W. W. Duncan	} .. Rallis (India) Ltd.
.. G. A. R. Hills	
.. or	} .. Haworth Bengal Co., Ltd.
.. B. M. Sarafis	
.. H. A. Luke	} .. Sarkins & Sons
.. A. I. Murison	
.. or	} The Calcutta Jute Agency Ltd.
.. G. O. Arton	
.. A. B. Smith	
.. R. J. Wilson	Messrs. A. M. Mair & Co., Ltd.

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„ B. E. P. Broughton	„ Turner Morrison & Co., Ltd.
„ P. L. G. Cheyne	„ Turner Morrison & Co., Ltd.
„ P. A. Merchant	„ Scindia Steam Navigation Co. Ltd.
„ J. H. H. Ross	„ James Finlay & Co., Ltd.
„ N. K. Sen	„ India Steamship Co., Ltd.
„ T. I. Simpson	„ Hoare Miller & Co., Ltd.
„ J. Wightman	„ Gladstone Lyall & Co., Ltd.

Port Said, Eastern Mediterranean and North African Freight Rate Agreement, Committee.

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„ M. Grundy	„ United Liner Agencies of India Ltd.
„ P. Licht	„ East Asiatic Co., Ltd.
„ P. A. Merchant	„ Scindia Steam Navigation Co.

Mr. W. Oetker	Messrs. Shaw Wallace & Co., Ltd.
„ V. H. C. Rigg	„ Turner Morrison & Co., Ltd.
„ Ph. H. Rogaar	„ Java Bengal Line.
„ J. H. H. Ross	„ James Finlay & Co., Ltd.
„ N. K. Sen	„ Lionel Edwards Ltd.

Calcutta Freight Brokers Association, Committee.

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„ J. N. Mukherjee, (<i>Vice-Chairman</i>).	„ P. N. Mukherjee & Co.
„ S. Mandal	„ H. P. Dey & Sons
„ A. K. Mukherjee	„ Kassim & Ismael (India) Ltd.
„ Milan Sen	„ R. Sen & Sons
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Calcutta Import Trade Association, Committee.

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„ W. E. Bailey	The General Electric Co. of India Ltd.
„ L. A. Clarke	Messrs. Jessop & Co., Ltd.
„ H. G. Sinclair	„ Balmer Lawrie & Co., Ltd.
„ R. C. Knight	„ William Jacks & Co., Ltd.
„ R. Coleman	„ Imperial Chemical Industries (India) Ltd.

Calcutta Shellac Trade Association, Committee.

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„ N. S. Smith, (<i>Vice-President</i>).	„ Rallis India Ltd.
Mr. R. W. Aldis	„ Angelo Bros. Ltd.

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" K. K. Basu	" K. K. Basu
" Irshad Hussain	" Ispahani Ltd.
" P. D. Jalan	" Purushottam Das Jalan
" S. J. Johannes	" Hovanesian Bros. Ltd.
" A. C. Lucas	" Alexei Lucas & Co.
" J. Michael	" J. Thomas & Co., Ltd.
" P. C. Mukherjee	" H. C. Mukherjee & Co.
" D. Mukherjee	" D. Mukherjee & Co.
" H. B. Nemani	" Shellac Industris Ltd.
" B. L. Singh	" Bhagirathiram & Sons
" Pannalall Tibrewalla	" Shree Shyam Oil Mills

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" W. S. Henderson	" Northern Assurance Co., Ltd.
" H. Macpherson	" General Accident Fire & Life Assurance Corporation
" M. A. Wilkinson	" Atlas Assurance Co., Ltd.
" F. R. Yoxall	" Maritime Insurance Co., Ltd.

**Overseas General Insurers Association,
Calcutta Committee.**

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" W. S. Henderson	" Northern Assurance Co., Ltd.
" A. Mabb	" Commercial Union Assurance Co., Ltd.
" M. A. Wilkinson	" Atlas Assurance Co., Ltd.

**Associations recognised by the Bengal Chamber
of Commerce & Industry.**

NAME	JOINED
Calcutta Grain, Oilseed and Rice Association	July 1884
Indian Jute Mills Association	November 1884
Indian Tea Association	May 1885
Calcutta Tea Traders Association	September 1886
Calcutta Import Trade Association	September 1886
Wine, Spirit & Beer Association of India	December 1890
Indian Mining Association	March 1892
Calcutta Baled Jute Association	May 1892
Indian Paper Makers Association	May 1895
Indian Engineering Association	December 1895
Calcutta Jute Fabrics Shippers Association	January 1899
Calcutta Hydraulic Press Association	December 1903
Jute Fabric Brokers Association, Calcutta	January 1906
Calcutta Baled Jute Shippers Association	March 1908
Calcutta Liners Conference	March 1915
Calcutta Jute Brokers and Dealers Association (Formerly, Calcutta Jute Dealers Association)	October 1915
Calcutta Hides & Skins Shippers Association	January 1919
Calcutta Flour Mills Association	March 1932
Calcutta River Transport Association	January 1934
Master Stevedores Association	January 1934
Paint Federation (Formerly Association of Paint, Colour & Varnish Manufacturers in India)	April 1937
Calcutta Freight Brokers Association	May 1938
European Mofussil Jute Balers Association	May 1940
Calcutta Continental Conference	December 1946
Port Said, Eastern Mediterranean and North African Freight Rate Agreement	January 1951
Calcutta Shellac Trade Association	March 1952
Overseas General Insurers Association	August 1952

CHAMBER RULINGS.

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CHAMBER RULINGS.

1

When two-thirds of a ship's inward freight was payable at home and one-third in Calcutta, it was held that "inward freight" meant "the freight collected in Calcutta."

2

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

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

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

NOTE :—*This ruling does not apply to coal charters.*

3

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

4

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

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

"Weather working days": The Committee of the Chamber, on the basis of daily weather observations taken at various points throughout the port and in consultation with the Shipping Sub-Committee of the Chamber, will decide what

may or may not be considered a weather working day or a half-weather working day separately for each zone of the Port of Calcutta, namely :

ZONE 1. Calcutta Jetties and River Moorings from Howrah Bridge to Takta Ghat.

ZONE 2. River Moorings below Takta Ghat, Kidderpore and King George Docks and Garden Reach Jetties.

After a vessel goes on demurrage, all time counts.

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

5

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

6

New rules of business.—The limits of the Port of Calcutta having been extended by a Notification of the Government of Bengal, dated 24th June, 1886, which came into force on the 10th July 1886 so as to include within these limits the new petroleum depot at Budge-Budge, it has become necessary to frame a rule of business which shall meet the special circumstances which have made this extension of the Port necessary.

The following rule, which has met with almost unanimous support, is recommended by the Committee of the Bengal Chamber of Commerce for general adoption :—

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

7

So long as a ship is ready to take in the stipulated quantity of cargo continuously, she is in position to give notice of being ready for outward cargo, no matter if a ship had still a portion of her inward cargo on board.

8

The Indian Maund only is used by the Customs authorities for salt weighments. It weighs 82½ lbs.

9

Shipments at Diamond Harbour.—In cases where, for mutual convenience arrangements are made to put cargo on board vessels at Diamond Harbour or between Calcutta and Diamond Harbour, shipments so made shall be deemed to be, and shall be accepted, as Calcutta Shipment.

[NOTE.—This rule is not believed to be binding on the other side without express arrangement to that effect.]

10

Value of Jute marks.—In a suit (No. 270 of 1892) tried by Mr. Justice Traveyan on 18th January 1893, for damages on account of the non-acceptance of 1,000 bales jute a question of the value of the jute mark was raised—on this point the Judge said :—

“It was suggested on behalf of the plaintiffs that, if the bales “were marked (mark given) and contained jute cuttings “of any class, they would be sufficient to satisfy the “contract. This would be true if the expression—Jute “cuttings marked (mark given) has no meaning in the “market. If on the other hand, it has any such meaning “then the plaintiffs must, under the terms of section 113 “of the Indian Contract Act, be taken as guaranteeing that “the goods supplied were what is commercially known by “that description.”

Section 113 of the Indian Contract Act, IX of 1872 is as under :—

113—When goods are sold as being of a certain denomination, there is an implied warranty that they are such goods as are commercially known by that denomination, although the buyer may have bought by sample, or after inspection of the bulk.

Explanation.—But if the contract specifically state that the goods, though sold as of a certain denomination, are not warranted to be of that denomination, there is no implied warranty.

The Committee understand, as the invariable custom of the jute trade, that a certain mark carries with it unless specifically contracted for otherwise, a certain guarantee of quality with a reasonable divergence ruled by crop and period of delivery.

11

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

12

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

13

Steamers' lay days under Coal Charter—

1. A steamer's lay days commence at 6 A.M. on the working day next following the day before 12 noon, of which notice of readiness to load has been given,

the period of notice being taken to be 24 hours unless otherwise agreed between the contracting parties. Notice cannot be given until the vessel is (a) entered outwards at the Customs House and (b) until she is within the limits of the Port, as defined in the amended Notification No. 18-Marine of the 22nd January 1921 of the Government of Bengal. Sundays and holidays shall be excluded from the period of notice of readiness and half time shall count if work is commenced prior to the expiry of the notice of readiness.

2. Half a lay day shall be counted, when loading is complete by mid-day. Should work to be carried on after mid-day a whole day shall be counted. This rule shall not, however, apply when there is a clause in the Charter Party that demurrage and despatch is payable "pro rata for every part of a day."

14

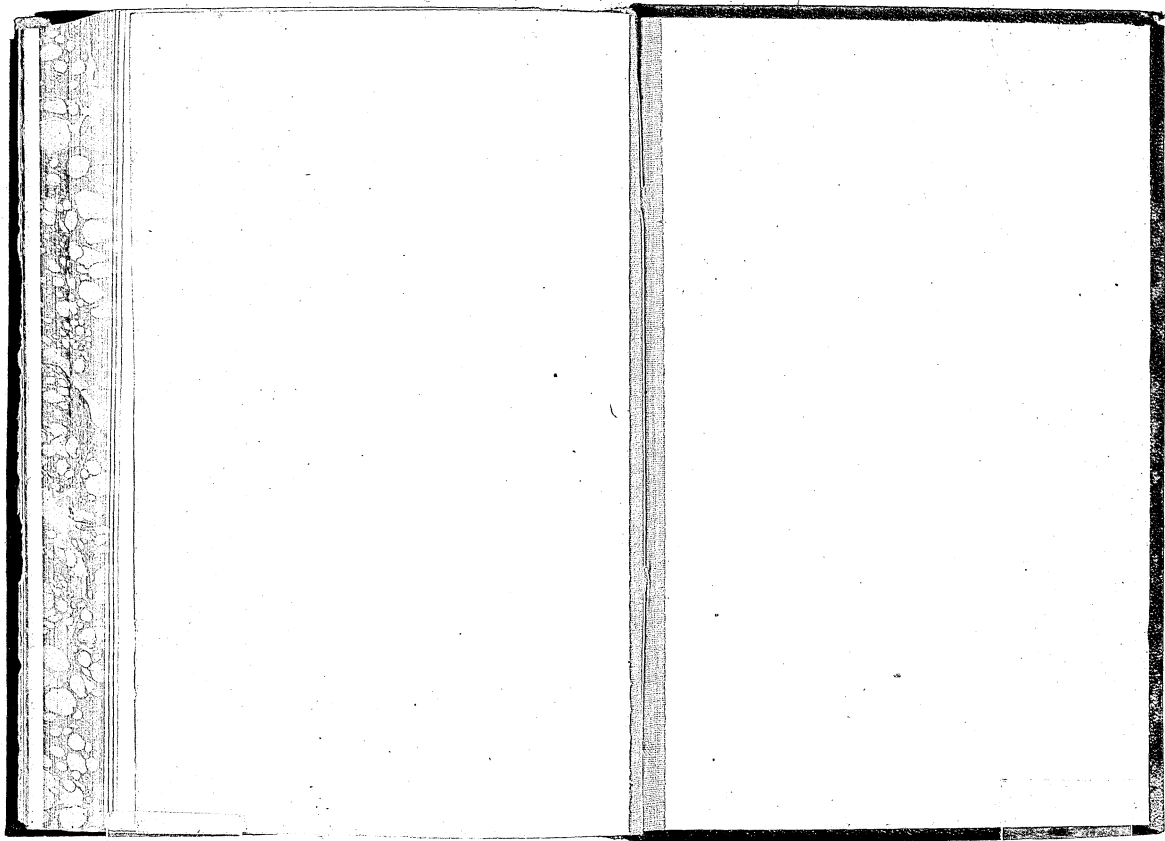
Rate of Exchange for payment of Ocean Freights, Steamer Hire and Demurrage quoted in a Currency other than Indian Rupees : All Ocean freight and all Steamer hire and demurrage payable in Calcutta shall, unless otherwise arranged, be calculated at the Banks' selling rate for Demand Drafts as certified daily by the Calcutta Exchange Banks' Association and posted at 11 A.M. in the Royal Exchange. In the case of outward bills of lading the rate shall be the Banks' selling demand rate on the day 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 a 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 payable by Steamship Agents,

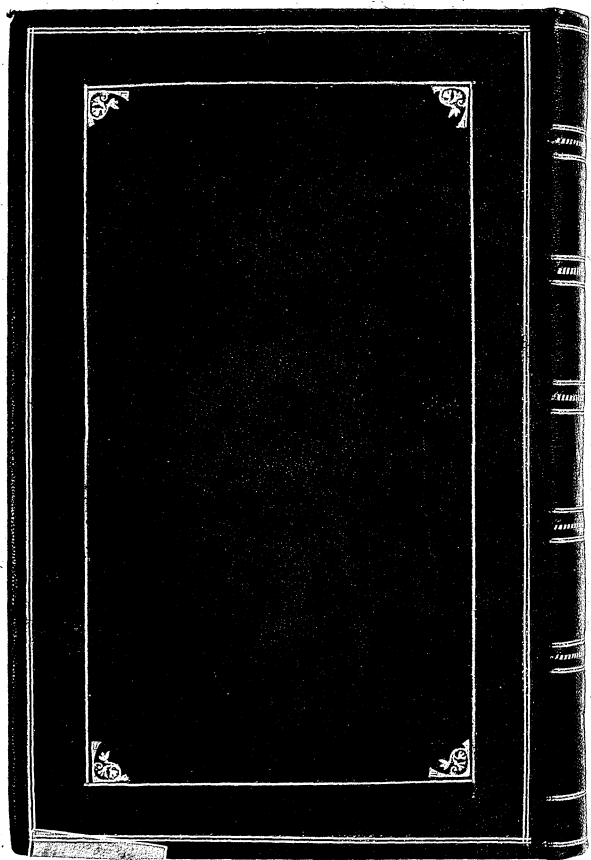
(406)

the rate shall be that current on the day on which the steamer, in respect of which the claim is made, enters the port of Calcutta. In the event of any of the above dates falling on a day on which no rate is posted the rate shall be that current on the last previous date of posting.

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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."







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