

REPORT
OF THE
BOMBAY MILLOWNERS' ASSOCIATION

FOR THE YEAR 1921.

(Established 1st February 1875.)

Bombay.
PRINTED AT THE TIMES PRESS.

1922

REPORT
OF THE
BOMBAY MILLOWNERS' ASSOCIATION

**SERVANTS OF INDIA SOCIETY'S
BRANCH LIBRARY
BOMBAY**

FOR THE YEAR 1921.

(Established 1st February 1875.)

Bombay.
PRINTED AT THE TIMES PRESS

1922

CONTENTS.

	PAGE
Accounts of the Association	110
Annual General Meeting	ix
Bonus to Bombay mill operatives	88
Chairman, Deputy Chairman and Committee	16
Chairmen and Secretaries of the Association	vii
Children employed in mills—Certification of	57, 283
Cloth production in Indian mills—Statistics	4, 6
Coal and Wagon problem in India	35, 175
Committee for 1922	v, 16
Companies—Joint Stock—Ratio of minimum subscription to authorised capital	26, 129
Co-operative Societies for mill hands in Bombay	86, 403
Cotton—Broach Hedge Contract	101
Cotton—Central Cotton Association	91, 435
Cotton—Central Cotton Committee—Association's representative	18
Cotton Contracts Board—Association's representatives	18
Cotton Crop—Statistics	3, 15
Cotton Excise Duties on piece-goods manufactured in India	47, 217
Cotton Growing Corporation, Empire—Association's representative on new Council	18, 115
Cotton Prices in Bombay and Liverpool	11
Cotton Stocks in Bombay—Statistics	107
Cotton—Town duty on raw cotton arriving in Bombay	45, 214
Cotton—World Cotton Conference, 1921	106, 467
Currimbhoy—Death of Mr. Rahimtoola Currimbhoy	104
Customs import duties on cotton goods in India—"Times" controversy	55, 249
Customs import duties on cotton goods in India—Manchester deputations to Secretary of State	56, 257
Customs duty on Indian piece-goods at Mombasa	53, 243
Customs import duty on tallow	54, 246
Development of Bombay—	
Preliminary lay-out Back Bay Reclamation	101, 454
Railway line south of Churchgate Station	102, 456
Military Lands scheme	103, 457
Donations of the Association	107
Education in the Bombay Presidency, Technical and Industrial	21, 119
Exchange—Rates on Hongkong and Shanghai	12
Excise Duty on piece-goods—"Nominal" vs. actual weight of cloth	49, 218
Exhibition, British Empire, 1923	106, 464
Factories Act, Indian—Certification of children	57, 288
Factories Act, Indian—Proposed amendment	60, 292
Financial year of the Government of India—Proposed change	31, 168
Fire extinguishing appliances in cotton mills	38, 206
Fiscal Autonomy in India—Government of India Resolution	50, 221
Fiscal Commission, Indian	50, 224
Goods manufactured by members—Classification	91, 416
Greaves—Death of Mr. H. R. Greaves	105

	PAGE
Health of Bombay Mill operatives—Statistics...	86, 402
Holidays, 1921—Mill	108
Hours of labour in Bombay mills—Double shifts	89
Humidification of mills	63
Improvement Trust Board—Association's representative	17
Income Tax and Super Tax—Assessment of mercantile profits	27, 134
Income Tax Act—Insurance premia	28, 128
Income Tax and Super Tax Acts—Proposed amendments	28, 138
Industries—Proposed Federation of Indian Industries	65
Insurance—Fire extinguishing appliances in cotton mills	38, 206
Japan, Cotton consumption, yarn and cloth production	15
Japan, List of Mills working in 1921. (Statement)	
Khulna Famine Relief Fund	105, 463
Labour—Bombay Labour Unions	78, 351
Labour Conference—International—Commissions of Enquiry	20
Labour Conference, 1921, International—Appointment of Employers' Delegate and his Advisers	65, 314
Labour Conventions, International—Public Employment Agencies	78, 341
Labour in Bombay mills—Certification of children	57, 288
Labour—Employment of women before and after child-birth	68, 334
Labour Office in Bombay—Establishment	76
Labour—Proposed legislation in India re Workmen's compensation	82, 385
Labour—Question of arrest of mill hands in a factory...	85, 399
Labour—Registration of Trade Unions in India	78, 353
Legislative Assembly—Association's representative	16
Legislative Council, Bombay—Association's representative	16
Legislative Council, Bombay—Election expenses of candidates	23, 124
Liquor shops and Bombay mill hands	90, 415
Looms at work in India, U. K., etc.	14
Mails, English—Proposed change in arrival and departure from Bombay	29, 166
Manufactures of members of the Association—Classification	91, 416
Membership of the Association	v, 16
Membership subscription—Increase	22
Mills in Bombay—Location	87, 412
Mills in Bombay, proposed restriction on erection of new mills	43, 209
Mill industry—Progress	5
Mombasa—Customs duty on Indian piece-goods	53, 243
Municipal terminal tax on various commodities imported into Bombay	45, 214
Municipal town duty on bales of raw cotton arriving in Bombay	45, 214
Octroi, levied on the manufactures of an up-country mill	50, 220
Piece-goods—Shipments	7
Port Trust Board—Association's representatives	17
Port Trust Board—Proposed change in constitution	17, 115
Prince of Wales' visit to India, 1921—Reception Fund	103, 461
Railway demurrage	37, 197
Railway Police Committee	38, 201
Representatives of the Association on Public Bodies	v
Rules and Regulations of the Association—Amendment	22, 122

	PAGE
Science Institute, Bangalore	23, 125
Science Institute, Bombay—Association's representative on Advisory Committee ...	19
Securities—Rehabilitation of Government securities	34, 172
Shares—Blank Transfer Deeds	27, 131
Silver—Prices	12
Smoke Nuisances' Commission—Association's representatives	18
Spindles at work in India, U. K., etc....	13
Statistics <i>re</i> health of mill operatives	86, 402
Statistics	
Strikes of Bombay Mills	89
Sydenham College of Commerce—Association's representative on the Advisory Committee	17
Tallow—Customs Import Duty on	54, 246
Tariff valuations under the Cotton Duties Act	47, 217
Town Duty on cotton	45, 214
Town Duty on various commodities imported into Bombay	45, 214
Trade Unions in India—Registration	78, 353
Ventilation and Humidification of mills	63
Wages—Proposed standardisation in Bombay mills	87, 405
Women—Employment of, before and after child-birth	68, 334
Workmen's Compensation—Proposed legislation in India	82, 385
Yarn—Production and exports—Statistics	4, 6, 8
Year—Proposed change in the Financial Year of the Government of India ...	31, 168

BOMBAY MILLOWNERS' ASSOCIATION.

ESTABLISHED 1ST FEBRUARY 1875.

List of Members.

ALLIANCE COTTON MANUFACTURING COMPANY, LIMITED.	KHATAU MAKANJI SPINNING AND WEAVING COMPANY, LIMITED.
APOLLO MILLS, LIMITED.	KOHINOOR MILLS COMPANY, LIMITED.
BENGAL-NAGPORE COTTON MILLS, LIMITED.	LAKSHMI COTTON MANUFACTURING COMPANY, LIMITED.
BERAR MANUFACTURING COMPANY, LIMITED.	MADHOWJEE DHARAMSEY MANUFACTURING COMPANY, LIMITED.
BIRLA MILLS, LIMITED.	MADHOWRAO SCINDIA MILLS, LIMITED.
BOMBAY FLOUR AND OIL MILL COMPANY, LIMITED.	MADRAS UNITED SPINNING AND WEAVING MILLS COMPANY, LIMITED.
BURHANPUR TAPTI MILL, LIMITED.	MADURA MILLS COMPANY, LIMITED.
CENTRAL INDIA SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.	MANOOKJEE PETIT MANUFACTURING COMPANY, LIMITED.
CENTRAL PRESSING AND MANUFACTURING COMPANY.	MATHRADAS MILLS, LIMITED.
CENTURY SPINNING AND MANUFACTURING COMPANY, LTD.	MEYER SASSOON MILL, LIMITED.
CEYLON SPINNING AND WEAVING COMPANY, LIMITED.	MODEL MILLS NAGPUR, LIMITED.
COLABA LAND AND MILL COMPANY, LIMITED.	MOON MILLS, LIMITED.
COOLBA SPINNING AND WEAVING COMPANY, LIMITED.	MORAJKRE GOOULDAS SPINNING AND WEAVING COMPANY, LIMITED.
CORAL MILLS COMPANY, LIMITED.	NEW CHINA MILLS.
CROSBY MILLS COMPANY, LIMITED.	NEW CITY OF BOMBAY MANUFACTURING COMPANY, LIMITED.
CROWN SPINNING AND MANUFACTURING COMPANY, LTD.	NEW GREAT EASTERN SPINNING AND WEAVING COMPANY, LIMITED.
CURRIMBOY MILLS COMPANY, LIMITED.	NEW JAMNER GINNING, PRESSING AND MANUFACTURING COMPANY, LIMITED.
DAVID MILLS COMPANY, LIMITED.	NEW KAISER-I-HIND SPINNING AND WEAVING COMPANY, LIMITED.
DAWE MILLS COMPANY, LIMITED.	NEW PACHORA MANUFACTURING COMPANY, LIMITED.
DIAMOND SPINNING AND WEAVING COMPANY, LIMITED.	NIJOL MILL.
ESRAHIMBOY PABANY MILLS COMPANY, LIMITED.	P. D. PATEL, GIN AND PRESS FACTORY.
EDWARD SASSOON MILLS, LIMITED.	PARBHANI GINNING AND PRESSING COMPANY, LIMITED.
E. D. SASSOON UNITED MILLS, LIMITED.	PEARL MILLS, LIMITED.
ELPHINSTON SPINNING AND WEAVING MILLS COMPANY, LIMITED.	PHENIX MILLS, LIMITED.
EMPEROR EDWARD SPINNING AND MANUFACTURING COMPANY, LIMITED.	PIONEER RUBBER AND INDUSTRIAL COMPANY, LIMITED.
FAZULBOY MILLS, LIMITED.	PRATAP SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
FINLAY MILLS, LIMITED.	PREMIER MILLS, LIMITED.
FRANJEE PETIT SPINNING AND MANUFACTURING COMPANY, LIMITED.	PULGAON COTTON SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
GLOBE MANUFACTURING COMPANY, LIMITED.	RAI BAHADUR BUNSIKAL ABIRCHAND SPINNING AND WEAVING MILL.
GODAVERY VALLEY GINNING AND PRESSING COMPANY, LIMITED.	RAJA BAHADUR MOTILAL PITY MILLS.
JOKAR MILLS, LIMITED.	SASSOON AND ALLIANCE SILK MILL COMPANY, LIMITED.
HINDOOSTAN SPINNING AND WEAVING MILLS COMPANY, LIMITED.	SASSOON SPINNING AND WEAVING COMPANY, LIMITED.
HINDUSTAN PRESSING AND MANUFACTURING COMPANY, LTD.	SHOLAPUR SPINNING AND WEAVING COMPANY, LIMITED.
HUKAMOHAND MILLS, LIMITED.	SIR SHAPURJEE BROACHA MILLS, LIMITED.
HUKAMOHAND AND DALMIA COTTON AND OIL MILLS, LIMITED.	SRI GUNGAJEE COTTON MILLS COMPANY, LIMITED.
HYDERABAD (DECCAN) SPINNING AND WEAVING COMPANY, LIMITED.	STANDARD MILLS COMPANY, LIMITED.
INDIAN BRANCHING, DYING AND PRINTING WORKS, LIMITED.	SVADHBI MILLS COMPANY, LIMITED.
INDIAN MANUFACTURING COMPANY, LIMITED.	SWAN MILLS, LIMITED.
INDIAN WOOLLEN MILLS, LIMITED.	TATA MILLS, LIMITED.
INDOR-MALWA UNITED MILLS, LIMITED.	TINNEVELLY TEXTILES, LIMITED.
JALGAON MANUFACTURING COMPANY, LIMITED.	UNION MILLS, LIMITED.
JAMSHED MANUFACTURING COMPANY, LIMITED.	VERMANGAUM SPINNING AND MANUFACTURING COMPANY, LIMITED.
JAM SHRI RANJITSINGHJEE SPINNING AND WEAVING MILLS COMPANY, LIMITED.	VICTORIA MILLS, LIMITED.
JIVRAJ BALLOO SPINNING AND WEAVING COMPANY, LIMITED.	VISHNU COTTON MILL, LIMITED.
JUBILEE MANUFACTURING COMPANY, LIMITED.	WALLACE FLOUR MILL COMPANY.
KASTURCHAND MILLS COMPANY, LIMITED.	WESTERN INDIA SPINNING AND MANUFACTURING COMPANY, LIMITED.
KHANDISH SPINNING AND WEAVING MILLS COMPANY, LIMITED.	

ASSOCIATION'S REPRESENTATIVES.

<i>Legislative Assembly</i> —N. B. SAKLATVALA, Esq., M.L.A.
<i>Bombay Legislative Council</i> —JHANGIR B. PETIT, Esq., M.L.C.
<i>City of Bombay Improvement Trust</i> —J. A. KAY, Esq.
<i>Bombay Port Trust</i> —J. A. KAY, Esq.
<i>Victoria Jubilee Technical Institute</i> —JHANGIR B. PETIT, Esq., M.L.C.
<i>Bombay Smoke Nuisances Commission</i> —N. B. SAKLATVALA, Esq., M.L.A., AND W. A. SUTHERLAND, Esq.
<i>Sydenham College of Commerce Advisory Board</i> —J. A. KAY, Esq.
<i>Central Cotton Committee</i> —J. A. KAY, Esq.
<i>Empire Cotton Growing Corporation</i> —W. H. BRADY, Esq.
<i>Development of Bombay—Advisory Committee</i> —JHANGIR B. PETIT, Esq., M.L.C.
<i>Bombay Technical and Industrial Educational Committee</i> —J. A. KAY, Esq.
<i>Royal Institute of Science—Advisory Committee</i> —J. A. KAY, Esq.
<i>League of Nations—Commissions of Enquiry</i> —J. A. KAY, Esq.

COMMITTEE FOR 1922.

J. A. KAY, Esq. (Chairman).
 S. D. SAKLATVALA, Esq. (Deputy Chairman).
 SIR DINGHAW M. PETIT, BART.
 SIR SASSOON DAVID, BART.
 THE HON'BLE SIR DINGHAW N. WACHA, KT.
 SIR FAZULSHOH CURRIMBOY, KT., C.B.E.
 MANMOHANDAS RAMJI, Esq., M.L.A.
 H. S. CAPAL, Esq.
 MATHRADAS GOOULDAS, Esq.

J. HERBERTSON, Esq.
 COWAJI JHANGIR, Esq., (Jud.), C.I.E., C.B.E., M.L.C.
 H. M. MEHTA, Esq.
 RAJANSI D. MORAJI, Esq.
 JHANGIR B. PETIT, Esq., M.L.C.
 N. B. SAKLATVALA, Esq., M.L.A.
 F. STONES, Esq., C.B.E.
 S. TAYLOR, Esq.
 MADHAVJI D. THACKERSEY, Esq.
 C. N. WADIA, Esq., C.I.E., M.L.C.

C. B. SAYEE, Esq., Secretary.

**CHAIRMEN AND SECRETARIES OF THE BOMBAY
MILLOWNERS' ASSOCIATION.**

Chairmen.

H. Maxwell, 1875, 1876-77, 1877-78.

J. A. Forbes, 1878-79.

Sir Dinshaw Maneckji Petit, 1879-80, 1880-81, 1881-82, 1882-83, 1883-84, 1884-85
1886, 1887, 1888-89, 1889-90, 1891, 1892.

Sir George Cotton, 1893, 1894, 1895, 1896, 1897, 1898, 1899*, 1900*.

John R. Greaves, 1899*, 1900*, 1901, 1902.

Bomanji Dinshaw Petit, 1903.

Sir Sassoon J. David, 1904, 1905.

Sir Vithaldas Damodher Thackersey, 1906, 1907.

Sir Fazulbhoy Currimbhoy, 1908.

Manmohandas Ramji, 1909.

Herbert R. Greaves, 1910.

N. N. Wadia, 1911.

Sir Dinshaw M. Petit, 1912.

J. F. Bradbury, 1913.

Narottam Morarji, 1914.

Jehangir B. Petit, 1915.

N. B. Saklatwalla, 1916.

Sir Dinshaw E. Wacha, 1917.

C. N. Wadia, 1918.

N. G. Hunt, 1919.

Rahimtoola Currimbhoy, 1920.

J. A. Kay, 1921, 1922.

Secretaries.

John Gordon, 1875-1884.

David Watson (Acting), 1881-82.

John Marshall, 1884-1898.

Frederick Noël-Paton, 1898-1905.

J. B. Leslie-Rogers, 1905-1911.

R. E. Gregor-Pearse, 1912-1920.

C. B. Sayer, appointed 1921.

Bombay Millowners' Association.

ANNUAL GENERAL MEETING.

The Annual General Meeting of the Members of the Bombay Millowners' Association was held in the Rooms of the Association, Graham's Buildings, on Monday, 27th March 1922, at 2-30 p.m. (S.T.), to transact the following business :—

- (1) To receive the Report of the Committee for the year 1921,
- (2) To elect an Auditor of the Association's Accounts for the year 1922,

and to transact any other business that might be brought forward.

Mr. J. A. Kay, Chairman of the Association, presided.

Among those present were :—F. Nelson, Esq., Chairman, Bombay Chamber of Commerce ; G. Findlay Shirras, Esq., Director, Labour Office, Bombay ; A. H. Fell, Esq., Acting Chief Inspector of Factories ; B. C. Burt, Esq., Secretary, Indian Central Cotton Committee ; H. F. Knight, Esq., I.C.S., Director of Commercial Intelligence, Bombay ; D. J. Registrar, Esq., of the Berar Manufacturing Co., Ltd., and the Model Mills, Ltd. ; Devji Damodar, Esq., and H. S. Captain, Esq., of the Bradbury Mills, Ltd., Kastoorchand Mills Co., Ltd., Sir Shapoorji Broacha Mills, Ltd., Ceylon Spinning and Weaving Co., Ltd., Indian Woollen Mills, Ltd., Madhowji Dharamai Manufacturing Co., Ltd., New Pachora Manufacturing Co., Ltd., Madhorao Scindia Mills, Ltd., and the Mathradas Mills, Ltd. ; N. B. Saklatvala, Esq., and S. D. Saklatvala, Esq., of the Central India Spinning, Weaving and Manufacturing Co., Ltd., David Mills Co., Ltd., Standard Mills Co., Ltd., Swadeshi Mills Co., Ltd., and the Tata Mills, Ltd. ; C. N. Wadia, Esq., C.I.E., of the Century Spinning and Manufacturing Co., Ltd. ; J. Tinker, Esq., and A. H. Baker, Esq., of the Colaba Land and Mill Co., Ltd., New City of Bombay Manufacturing Co., Ltd., and New Great Eastern Spinning and Weaving Co., Ltd. ; Sir Fazulbhoy Currimbhoy, Kt., C.B.E., and Mahomedbhoy Currimbhoy, Esq., of the Crescent Mills Co., Ltd., Currimbhoy Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Fazulbhoy Mills, Ltd., Indian Bleaching, Dyeing and Printing Works, Ltd., Indore Malwa United Mills, Ltd., Pearl Mills, Ltd., and the Premier Mills, Ltd. ; Sir Vithaldas D. Thackersey, Kt., M.L.A., of the Crown Spinning and Manufacturing Co., Ltd., Indian Manufacturing Co., Ltd., Hindoostan Spinning and Weaving Mills, Ltd., and the Western India Spinning and Manufacturing Co., Ltd. ; Sir Sassoon David, Bart., of the Phoenix Mills, Ltd., and Dawn Mills, Ltd. ; C. D. Silas, Esq., and F. Stones, Esq., O.B.E., of the E. D. Sassoon United Mills, Ltd., Edward Sassoon Mills, Ltd., and the Meyer Sassoon Mills, Ltd. ; J. Herbertson, Esq., of the Finlay Mills, Ltd., and the Swan Mills, Ltd. ; J. Blackburn, Esq., of the Globe Manufacturing Co., Ltd. ; O. Turton, Esq., of the Gokak Mills, Ltd. ; Lalji Naranji, Esq., of the Jam Shri Ranjitsinghi Spinning and Weaving Co., Ltd. ; F. C. Annesley, Esq., and S. Taylor, Esq., of the Kohinoor Mills, Co., Ltd. ; Sir Dinshaw M. Petit, Bart., and Jehangir B. Petit, Esq., M.L.C., of the Manockjee Petit Manufacturing Co., Ltd. ; the Hon'ble Sir Dinshaw E. Wacha, Kt., Narottam Morarjee, Esq., and Ratansi D. Morarji, Esq., of the Morarjee Goculdas Spinning and Weaving Co., Ltd., and the Sholapur Spinning and Weaving Co., Ltd. ; H. H. Sawyer, Esq., and A. J. Whittle, Esq., of the Sassoon and Alliance Silk Mill Co., Ltd. ; Sassoon Spinning and Weaving Co., Ltd., and the Union Mills Co., Ltd., and C. B. Sayer, Esq., Secretary of the Association.

The notice convening the meeting having been read, Mr. J. A. Kay, in opening the proceedings, said :—

Gentlemen,—Since we met a year ago the most notable event has been the visit of H.R.H. the Prince of Wales to this country, and I am sure we are all gratified that he has brought it to such a triumphant conclusion. Coming out as he did when this country was undergoing changes from all points of view—I say changes, because unrest is concomitant of change—it is a wonderful achievement to have won the hearts of his people in such a short time. In his early days in Bombay he said “ that he wanted to see and to know us and no us know him ” and I think, you will agree, that owing to his unfailing energy, high and low, rich and poor, of all classes have had this opportunity. His great personality, and his messages and actions of goodwill have set an example which we should all try to emulate, and thus bring about a better amongst us feeling of good understanding which is so essential to prosperity.

I want to take this opportunity, gentlemen, of saying that His Royal Highness has no more loyal subjects than the members of this Association, and to record our humble appreciation of the great services His Royal Highness has rendered by his visit to us.

It is my duty to-day to ask you to accept and adopt our Annual Report for the year ended 31st December 1921, which has been in your hands some little time, and, as is customary, I take this opportunity of reviewing some of the principal events which have occasioned your Committee's consideration and decision during the year.

It is very gratifying to report a year of considerable progress from all points of view, and the most outstanding feature in a year crowded with events, has been the amount of suggested or improved legislation put forward as a result of Government ratifying the conventions and recommendations of the General Conference of the International Labour Organization of the League of Nations, convened at Washington in October 1919. I shall touch on some of these problems in a few minutes, but in the main we have been able to agree and have, I hope, been able to help Government by the views we have furnished them with from time to time. From a manufacturing point of view the period has been one of continued prosperity, both spinning and weaving having been fully engaged though bleaching and dyeing, following the popular clamour for plain goods consequent upon “ Swadeshi ” and other political cries, have had but a poor trading time. I estimate the profits of the Bombay Cotton Mills to be about 30 per cent. to 35 per cent. less than they were for the previous year when margins reached their “ zenith ”. On these results I think we can congratulate ourselves, especially as the Textile Industry in almost every other country in the world has been passing through a period of acute depression. We are, of course, sure to have our cycles of bad times, but I am fully confident that we are now in a position amply to cope with them and though indications are at the moment not wanting that margins of profit may not be so large as before, I consider that the industry will more than hold its own for years to come and still show a reasonable return to those who have faith to invest and work in it. Little or no expansion of factories has, however, taken place, due to the continued high cost of machinery and the difficulty of housing labour, and as you will see from our report only some 60,000 spindles and 2,000 looms have been installed in Bombay Island. Our average hands employed daily total some 147,000, and when we consider their dependents one must realize how much the progress and prosperity of Bombay is bound up with the success of the Textile Industry.

THE STRENGTH OF THE INDUSTRY.

Much has been said as to the strength of the Textile Industry of this country, but in my opinion it is attributable to the very careful and conservative policy adopted by the Millowners and Agents during the past few years. Recapitalization, with one or two exceptions, has been.

absent; substantial reserves have been built up; and renewals of machinery and great improvements in conditions of work have been made out of the profits realised during the successful period we have been experiencing. It is indeed satisfactory to find so many of our old mills improving their buildings so that dark and unhealthy corners are being eliminated and are providing more light and air, for I have always held that to improve conditions under which labour toils is the first charge on an employer immediately he is in a position to do so. Much has been said in other countries on recapitalization in whatever form it took, either (1), the capitalization of undivided profits; (2) the capitalization of appreciations in the values of assets; or (3), the capitalization in the case of some newly formed companies of share premium accounts, but with few exceptions, when reserves have been accumulated for this special purpose, the results have proved fallacious for in returns recently published for Lancashire Mills, 65 companies whose capital was on the pre-war basis and under the same control returned 12·7 per cent. on the share capital employed; in the case of 33 companies who reconstructed during the "boom," but did not sell, a return of 7·8 per cent. was made, whereas in the case of 293 companies which were typically reconstructed to take over old concerns a return of only 2·3 per cent. is recorded. These figures are illuminating!

LABOUR AND CONDITIONS OF WORK.

With the exception of small isolated strikes labour has been contented and worked well during the year. I see no reason why it should have been otherwise for we have been able to maintain the 100 per cent. on pre-war rates of wages whilst according to the figures furnished by the Labour Office, the cost of living has been considerably under the high-water mark reached in October 1920, on which basis an adjustment was made. As I said a few minutes ago, much is being done to improve conditions in our factories, and I am pleased to see that so many of our members are now taking an active interest in the conditions and surroundings in which our workpeople live. Most of our troubles economically and industrially can, I think, to a great degree, be put down to the illiteracy and the peculiar migratory habits of our workpeople; education would help to solve our problem, but though much has been said about compulsory primary education, I am afraid Government are a long way off from even making a commencement in this direction, hence the social conditions of our employees must be improved by welfare work. Much has already been done, but I appeal to our members to do more. I know at times results are disappointing, but if we can raise up their standard by giving them brighter surroundings and attractions to keep them out of the liquor and bucket shops, we shall have achieved something, for better environment must, as time goes on, tell its own tale, and I should suggest to those who are not already doing so that a certain amount be put aside out of profits each year for this purpose.

The Indian Factories (Amendment) Bill has now been passed into law and comes into force on July 1st. It is to the credit of this Association that its members were the first to agitate for the ten hours working day for which the new Act provides, so the sixty hours' week meets our wishes. From certain quarters suggestions have been made for reducing still further the working day, but until we have facilities which will enable us to run our factories similar to what they do in other countries, any attempt will meet with our opposition, and I advise those who have ideas in this direction to consider the causes of unemployment in other parts of the world where the shorter day exists. The time is not opportune nor is there, as far as I can ascertain, any desire on the part of labour for lesser hours. Our working day is ten hours nominally only, for our labour does not actually toil this period by something like, I should say, 20 per cent. and is still very inefficient. We have to meet competition in several markets open to the world. We have no monopoly, and we shall resent strongly any further attempt to curtail our production under present conditions.

HOUSING AND DOUBLE SHIFT WORKING.

The question of double shift working is one which has given your Committee some concern during the year and I believe this problem will have to be dealt with in the near future. Our members have stood loyally by their self-inflicted ordinance not to work two shifts in the interests of the City as a whole on account of the housing shortage, but we cannot expect them to be satisfied with this situation indefinitely. We have to say to Government "give us some tenements for our workpeople without delay." I understand that 95 chawls of 80 tenements each, or 7,600 tenements in all, are now in course of construction, viz., at Naigaum 19 chawls, DeLisle Road 33 chawls, and Worli 43 chawls, which in all will accommodate some 30,000 people, and it is expected that the next lot of 23 chawls at Naigaum will be commenced in the near future. I hope the Development Board will push on with these schemes with all possible speed as once the Director of Development took over this important work private building to all intents and purposes ceased.

TRADE UNION AND LABOUR DISPUTES.

Of the many difficult problems constantly before us none is more complicated than those which effect the relations between Capital and Labour, especially so as, though there have been indications of the formation of Labour Unions we are not yet convinced that, speaking generally, the desire for amalgamation comes from the men themselves. We are not averse to disinterested outsiders helping their development provided of course that they carry out the wishes and desires of the workers themselves. We have to realize that Labour Unions must arrive as time goes on, and as long as they properly function in accordance with the principles of justice and liberty we have no objection to them. We want to help in avoiding the difficulties experienced in other countries, and to profit by their mistakes, and it was on these lines that we replied to Government on the question of the registration of Trade Unions in this country.

The Government of Bombay recently appointed a committee of which Mr. Mahomedbhoy Currimbhoy, Mr. J. B. Petit and myself were amongst the members, to consider and report on the practicability or otherwise of creating machinery for the prevention and early settlement of industrial disputes, and their report, which will be issued shortly, calls for your careful consideration. Here again the trouble is the uncertainty of the Trade Union movement and in the words of the report, "the evolution of any means of preventing and adjusting strikes and trade disputes in such a floating and illiterate body, lacking any homogeneity, is exceedingly difficult." The suggestions put forward for the settlement of industrial disputes in short are Courts of Inquiry and Conciliation, constituted by three members from each side with a neutral Chairman selected from a panel of Chairmen maintained in the Labour Office. In the first place, after enquiry, public opinion, which always plays an important part in the settlement of industrial disputes, would have some effect, but in case it did not then the Conciliation Board should be brought into use. It is proposed to give these Courts statutory recognition but not to make them mandatory. I think you will agree that this is as far as we can go at the present time, and it remains to be seen, in the event of Government accepting these suggestions, what the result will be.

LABOUR OFFICE.

The new Labour Office came into being in April last and so far has confined itself to the connection of statistics and the publication of information regarding labour and labour disputes in the Presidency, and has also been able to advise Government on matters relating to proposed legislation. The "cost of living" index published monthly is of particular interest and should be useful in case of labour troubles, consequent upon changes in economic conditions, as formerly we had no authentic figures to work on, but now with this official guide differences on this account can be speedily dealt with. One of the most important matters undertaken by this

department during the year was the taking of the Wage Census in Bombay, and I wish to thank the members for the assistance rendered in this connection. Obviously the work of dissection has been difficult and taken much time to tabulate, but I expect the report will be issued in the near future, and I hope the figures and information collected will give us a "nucleus" for standardization of wages in the textile trade. This of course, as you all know, is a difficult matter, but I suggest that as a commencement we take the mills in groups in districts and endeavour to arrive at some general understanding in that way. The Director of the Labour Office has kindly consented to furnish us with figures classified in groups in this manner as requested by the Sub-Committee and as set out on page 87 of our report. Work of this nature of course which has taken up so much time of the Labour Department cannot yet be fully appreciated, but now that a commencement has been made and a basis of work established, further progress, as in other countries, will be made, and with the now experienced staff employed we may look for much useful work to be done by this department for the trade as a whole, and in order to minimise expenses and centralization of all labour matters, I consider that much can be done by transferring from other departments in the Secretariat work which really comes under the heading of Labour.

WORKMEN'S COMPENSATION.

We are able to agree in the main with the Government of India on the question of workmen's compensation, but had to point out that here again English Acts as a whole are not applicable to the peculiar conditions of India. As employers we readily recognise our responsibility in this connection. We are strongly opposed to State insurance and we want the legislation so framed as to prevent any malingering.

EAST INDIA COTTON ASSOCIATION.

My predecessors have in turn expressed our views in regard to the control of the cotton trade of this City and though a decided step forward was accomplished when the Cotton Contracts Board was introduced, I am sorry to say that owing to the action of certain sections of the trade it failed lamentably and speculation became as rife and corrupt as ever it was. At the instigation of the trade, Government decided to repeal the Bombay Cotton Contracts Control Act, and some members of the trade drew up a Memorandum and Articles of a new Association to take over the functions of the Cotton Control Board. This was in 1920 and our late Chairman, who was our representative at the meetings at which the proposals were discussed and drawn up had to dissent for many reasons which are known to you. At a later date—April—the matter was again considered at some length and as we were not in accord we suggested a meeting of representatives of the trade, *viz.*, Exporters, Importers, Millowners and Commission Agents as being those most directly concerned. After further attempts to compromise, however, we could not come together on two important points, *viz.*, that of constitution and the question of a reduction in the number of hedge contracts. We felt then, as we do now, that if nothing were done in regard to these two all important matters, the trade would be sliding backwards and that control would not be exercised and speculation to the detriment of *bona fide* trade, be rampant. Subsequent events justified our views for the disastrous results of the "squeeze" which commenced with the September Oomra Contract are well-known to you. The result was that finally the trade had to go back to Government and ask them not to repeal the Cotton Contracts Control Act as the proposed new Association was not in a position to carry on the work.

Our action in not falling into line with the other sections of the trade has met with much criticism, but realizing as we do how badly the situation needs clearing up once and for all we should be lacking in our sense of moral responsibility if we joined an Association merely for the sake of being members of a body to trade under conditions to which we are in the main opposed. Unless we have an assurance that the number of "hedge" contracts will be reduced and that the suggested constitution will be altered, I cannot advise or recommend our members

to join, and in this I know I have your unanimous support. If the trade will endeavour to form an Association on the lines set out in the Hon'ble Mr. Innes' letter of September 25th, 1920, which describes the position so clearly and admirably, then we are with them. In any case from selfish or other motives certain sections of the trade are sure to be against any Association, and I feel that the only way will be for the most responsible representatives of each section to get together and work out a scheme and then arrange with Government to bring in legislation simultaneously and to state that it is only under the rules and regulations agreed upon that trading in cotton can be effected. Negotiations, however, are still going on and I hope we shall be able to come to some mutual understanding within the next few days so that trading can be commenced in the June/July Contracts.

INDIAN CENTRAL COTTON COMMITTEE.

Following the report of the Indian Cotton Committee, after much delay, the Central Cotton Committee has at last come into being with headquarters at Bombay, and I consider this to be by no means amongst the lesser events concerning the trade which have happened during the year. The main idea of this Committee is to promote the interests of the cotton trade and the cotton grower throughout India, and to advise Government from time to time as to necessary action for the benefit of cotton improvement as a whole. In addition, Provincial Committees have been or are being formed for dealing with purely local problems, which obviously vary in different provinces, as it is felt that people with particular knowledge of their own districts are in the best position to advise and deal with them. The Committee already formed is remarkably well balanced and represents all sections of the trade, though perhaps in a smaller degree that of the growers, but it is expected that the agricultural representatives will look after their interests, and with a broad policy of working for the benefit of the producer and the user, I think you will agree there is much which this Committee can accomplish. The work can really be divided into two main parts, firstly, the improvement of the handling and marketing of cotton, and as you know in this connection one of our great troubles has been the mixing of cotton, but the Committee have already taken steps and have recommended the Government of India to introduce legislation which will enable the trade to protect itself against the abuses which have taken place in gins and presses, and a Bill has already been introduced in the Assembly to enable Local Government to control the transport of cotton and cotton waste which should have the effect of preventing much of the fraudulent mixing which has gone on in the past.

The second part of the work, viz., research in cotton growing and technological matters, is, I consider, of considerable importance to us as Millowners and Agents. It is proposed to devote considerable attention to such matters as agricultural research regarding the factors which limit cotton yield per acre with a view to their ultimate removal; the study of the cotton plant throughout India on an adequate scale with a view to the isolation and introduction of types combining high agricultural yields with good staple; and the installation of an experimental spinning plant in charge of an experienced Technologist where tests and research work can be carried out. So far in this country there has been little co-operation between science and industry, but I think you will agree that if we are to survive competition and to show progress, the time is coming when scientific method and research must be brought into our trade and I welcome this part of the Central Cotton Committee's programme with some enthusiasm. There is as you know a tendency towards the production of fine counts in India and I find from returns recently extracted that since 1910-11 the percentage of counts spun below 13s. has fallen from 34 to 62 per cent.; above 12s. the percentage has risen from 66 to 73 per cent., 20s. and over 47 to 51 per cent.; and 22s. to 30s. from 15 to 18 per cent. of the total spinnings. For over 30s. there is not much change. India therefore spins 51 per cent. of counts of 20s. and upwards and it is estimated that only say about 30 per cent. of our crops unadulterated is really fit for this group of counts. This of course indicates that we shall require purer and better cotton, and I see no reason why with

proper guidance this country, which is the second largest cotton-growing country in the world so far as quantity is concerned, should not produce it. It will interest you to know that whilst during the past two years through the efforts of the Agricultural Departments in the Punjab and Madras a quarter of a million bales of long staple cotton have been added to Indian production and certain improvements made in Hyderabad and Madras in another 260,000 bales of staple cotton, the replacement of the old type of Oomra in the Central Provinces, Central India and Khandeish by shorter staple types together with the deterioration of the Broach crop has deprived us of anything from 300,000 to 700,000 bales of staple cotton which was so largely used by our mills.

TRADE AND POLITICS.

I wish to sound a warning note regarding trade and politics. Businessmen generally dislike—and with reason—Government interference with affairs which affect their industries, but owing to ever changing conditions it is more than necessary that the business mind should keep itself wide open to both domestic and foreign politics. Conferences are arranged and held and important decisions arrived at and in many cases for political reasons arrangements are made very often without consultations having taken place with those concerned, which affect materially the industrial and economic life of the country, and I consider that in all cases where such commitments have to be made, it is the duty of all delegates and representatives to consult the trade or the private interests concerned *before* and not *after* arriving at binding arrangements.

LANCASHIRE AND THE IMPORT DUTIES.

It is with some regret that I have to refer to the vehement attacks made on us by Lancashire when the Import Duties were raised a year ago from $7\frac{1}{2}$ per cent. to 11 per cent. The increase, made purely for the purpose of revenue was most unfairly turned round into being “a tax for the benefit of the Bombay Millowners.” This and other absurd arguments indicated of course how little Lancashire Millowners realize, although they have been a party to them, the changes which have taken and are taking place in this country as a result of the Reforms, and the time has come when they have to understand clearly that they cannot have a “ring fence” round the Indian market for their productions. I submit the grievance is on our side for we are still inflicted with the Excise Duty imposed years ago at the bidding of Lancashire, and I know no country in the world where an excise is levied as a counteracting duty to satisfy rival manufacturers in another country. I think Mr. Montague, the then Secretary of State for India, is to be congratulated on the admirable way in which he dealt with the deputation which he received in regard to this matter.

It was more than surprising to find that despite the ill-feeling which this tax has created for years, Government had the courage in the recent Budget to bring in proposals for a further increase of this tax and it is somewhat gratifying to find that the suggestion met with the fate it so richly deserved. In speaking on this question a few days ago the Finance member said “We intend to have fiscal liberty for India and to assert our rights to it.” I hope this message will reach our Lancashire friends.

DOMESTIC AFFAIRS.

Turning to our domestic affairs you will see from the report that our expenditure, despite the increase in subscriptions made during the year, exceeds our income by some Rs. 2,900. For the current year we have asked for a further increase to enable us to carry on our work. Our membership remained steady but death has robbed us of two personalities during the year. Mr. H. B. Greaves and Mr. Rahimtoola Currimbhoy, having “passed over” since we last met. A record of appreciation of the good work done by the late Mr. Rahimtoola has been made in our report, and I am sure you are all in accord with it.

And now in conclusion, gentlemen, I want to thank the Committee and all of you, and particularly that silent, small number of Sub-Committee workers, who have helped in bringing the work of this Association to the close of another interesting period, and in this connection.

I should be lacking in appreciation if I did not mention the names of Mr. C. N. Wadia and Sir Dinshaw Wacha, on whom the brunt of the work fell during the earlier part of the year. Sir Dinshaw has now vacated his seat on the Committee for a younger man, and I desire to take this opportunity of expressing our sincere thanks for all his help and advice during the great number of years he has been a member of our Committee.

To Mr. Sayer, our Secretary, whose unfailing courtesy and attention to our work I appreciate, and to Mr. Royal and the staff, I offer my sincere thanks. The support of the general body of members which I have had has helped considerably in a somewhat trying year, and if I have shown an adequate return for the trust and confidence placed in me, I shall consider my year of office has not been in vain.

I now beg to propose that the Report for the year ended 31st December 1921 be and is hereby adopted.

SUPPLY OF DYE-STUFFS.

Mr. S. D. Saklatwala, the incoming Deputy Chairman, in seconding the resolution, said:— I need not detain you long especially after the exhaustive remarks of our Chairman covering the entire ground of important work done in the past year. However, I might be permitted to touch briefly on two or three items of vital importance to our Association. In the first place dye-stuffs play a very important part in our industry and we must closely watch the movements of the dye manufacturers of the world. Although German dyes are now being made freely and at very low rates, still, owing to restrictions of one kind or another on direct imports, we are not able to take full advantage of the cheap dyes and are made to depend for our requirements on English manufacturers. This unnecessarily adds to our burden. I think you will all agree with me that we should be left free to purchase in the best markets where we can obtain suitable supplies. We should therefore oppose all attempts to place any artificial restrictions in our way of obtaining German or other dyes, and specially those dyes which English manufacturers are not even able to produce.

Another matter touching our interests is the appointment of a representative on the Port Trust Board. The Board of Trustees have written to the Government of Bombay recommending changes in their constitution and the abolition of sectional representation. Your Committee have addressed the Government of Bombay in the matter and urged that by virtue of our vast interests in the City and the magnitude of our trade we are entitled to separate representation. I am sure, gentlemen, you will endorse this view and we hope that Government before deciding will give us full details of the changes proposed to enable us to make a further representation if necessary. I think it is quite essential that an Association like ours should have continuous representation on the Port Trust Board.

VENTILATION OF MILLS.

Finally, I might make a few remarks on the subject of ventilation and humidification of our mills. As you are aware the Government of India have recently appointed Mr. T. Maloney, an expert from Home, as Adviser to Government on humidification. This gentleman submitted a memorandum to our Association in order to obtain our views in regard to the methods of investigation. Details of the scheme proposed are given in our report. Your Committee made no specific observations, but approved of the scheme as a whole, and the Committee trust members will afford every aid in the investigation of what is a difficult problem anywhere in the world particularly in India. I need scarcely say that if a reasonable standard of ventilation and humidification is fixed which would materially improve the health of our operatives it would ultimately tend to increase our production also. Before I sit down, I should like to take

this opportunity to offer on your behalf our congratulations to our Chairman-elect for the ensuing year. The very fact that we have reappointed Mr. Kay as our Chairman shows what trust and confidence we place in him. Last year many and important questions were placed before your Committee and that they were successfully dealt with is mainly due to the tact and ability with which your Chairman handled these problems. With these words I beg to second the adoption of the report.

THE COAL POSITION.

Mr. C. N. Wadia, C.I.E., supporting the resolution, said :—In supporting the adoption of the report I should like to bring to your notice one or two facts about the unsatisfactory and wholly illogical coal position in Bombay. At present Bengal Coal, 2nd class, good quality, costs us C.I.F. Rs. 25-8-0 *via* Calcutta. If the same coal is railed it costs us ex-station, now, Rs. 27 and as there will be a 25 per cent. rise in Railway freight from 1st April after that date it will cost us over Rs. 31. Now these are absurd and unnatural figures to my mind if you take into consideration the following facts :—(1) Such coal before the war used to cost us between Rs. 12 and Rs. 15 per ton. (2) The quality of the coal was better before the war than it is now. (3) The steamer Company's charge is Rs. 10 to 11 per ton for freight where before the war such freight was only 4 to 5 rupees, whilst the freight from Cardiff is only 21 or 22 shillings which is about the same as the freight before the war. (4) In consequence of this absurd price Bombay is now mainly supplied with either Natal or Cardiff coal. This necessitates vast sums of money being sent out of the country and helps to lower the exchange and therefore affects not only the coal trade but every other business in India and the cost of every article that is imported. Surely here is room for enquiry and action.

India as a coal-producing country ought to supply every ton of coal required and used in this country instead of having to go to far off England and still further off to Natal. I am told that this awkward position is due to the railways not supplying sufficient wagons. Although this may be partly true I feel there must be something radically wrong at the coal-fields in handling and gleaning coal from the mines. We all talk of the future industries of India. Let me say that no country can possibly acquire industries without getting cheap coal laid down at the doors of its industrial works. The matter is overripe for enquiry and stern action and I hope the new Committee will keep coal in the forefront of their activities.

I congratulate the new Committee on possessing as Chairman Mr. Kay. I have been actively associated with him during the past in the administration of this important Association, and I have every reason to know that our Association possesses a sound and active gentleman at its head for the coming year to cope with our ever increasing and diversified work.

DEVELOPMENT SCHEME.

Mr. J. B. Petit, M.L.C., further supporting the resolution, said that the Millowners who as a body had subscribed a considerable amount to the Bombay development loan, should see that the funds are used in a proper manner. He thought that the duties entrusted to the Development Department could not be satisfactorily discharged unless its present methods were improved, and the best way to effect this was to associate the public with its working to a greater extent than at present. At present an advisory committee had been associated with the department, but its advice was not binding either on Government or on the Director of Development. The right course for Government to take was either to make the Development Department a transferred subject and place it under the charge of a Minister so that it might be amenable to public opinion ; or to place it under the guidance of an administrative committee whose decisions should be binding on the Director and on Government. A proposition to this effect was to be brought forward before the Bombay Legislative Council, and he hoped when

the time came the Association would support it. Referring to the decision of the Indian Legislature not to increase the excise duty and the duty on the import of machinery, he approved of it, but he said an explanation was due to the public why the Government proposal to increase the import duties for the purpose of revenue had been dropped. He thought their representative in the Imperial Legislature should render an explanation in that connection.

The resolution was then put to the vote and carried unanimously.

Sir Fazulbhoj Currimbhoj, Kt., C.B.E., proposed, Mr. Mahomedbhoj Currimbhoj seconded and it was resolved :—That the following donations be paid out of the funds of the Association :—

Rs. 2,500 to the Victoria Jubilee Technical Institute.

Rs. 1,000 to the Sydenham College of Commerce and Economics.

Rs. 1,000 to the Police Comforts Fund.

Rs. 500 to the Sir Jamsetjee Jeejeebhoj Hospital Nursing Association.

Rs. 350 to the Bombay Textile and Engineering Association.

Rs. 250 to the Goculdas Tejpal Hospital Nursing Association.

Rs. 250 to the Society for the Promotion of Education among the Masses.

Rs. 250 to the Adams-Wylie Memorial Hospital.

Sir Dinshaw M. Petit, Bart., proposed, Mr. H. H. Sawyer seconded and it was agreed :—That Mr. Nesserwanji Sorabji Jamsetjee be re-elected Auditor for the Association's Accounts for the year 1922 on the remuneration hitherto paid to him.

The Hon'ble Sir Dinshaw E. Wacha, Kt., proposed and Sir Vithaldas D. Thakersey, Kt., M.L.A., seconded, a hearty vote of thanks to the Chair, which was carried with acclamation.

The proceedings then terminated.

Bombay Millowners' Association.

REPORT FOR THE YEAR 1921.

REPORT
OF THE COMMITTEE OF THE
BOMBAY MILLOWNERS' ASSOCIATION

For the period 1st January to 31st December 1921.

INTRODUCTION.

The year ended 31st December 1921 has been a year of good profits like its predecessor, though the level reached in 1919 and 1920 was not maintained. Considering the depression in trade all over the world and the condition of the cotton mill industry outside India, it is a matter of congratulation that our Industry passed through the year without being appreciably affected by the world conditions. This was in some measure due to the recrudescence of the "Swadeshi" movement which kept the demand for Indian made cloths and yarns at a fairly high level and at remunerative rates. In another respect also the industry was fortunate in that there was no general strike of the operatives during the year. Except for the few days in November when there were riots in the City, there was no general closing of the mills as had been our unfortunate experience at the opening of the years 1919 and 1920.

In the Cotton Market the year opened at about Rs. 290 for Broach and for a while looked fairly steady, at one time reaching Rs. 349. However, about the end of February, certain very heavy bear sales caused the market to collapse and at one time there was no buyer to be found for Broach at as low a figure as Rs. 200 nor for Oomras at Rs. 185. Subsequently a good demand for yarn and piece-goods developed and with it a demand for cotton both from Japan and the local mills with the result that by the end of May prices were back to Rs. 345 for Broach and Rs. 300 for Oomras. On a break in the rains here and bullish news from America, speculators kept buying heavily. The continued receipt of panicky news from America caused large orders to come in from Japan and made the Bulls still bolder. They then turned their attention to the new crop futures and helped by the rise in New York and Liverpool they were able to put up Broach to Rs. 628 in the first week of October. This was the highest point of the year. New York then gradually fell away and by the end of October prices had declined, and in sympathy rates for Broach were Rs. 500 and were as low as Rs. 410 by the middle of the following month. A difficulty then arose, as the Bulls had enormous differences to pay out and taking advantage of the fact that their contracts had been made under the Cotton Contracts Board which had ceased to function, they refused to pay in their differences at the settlement, claiming that they were not bound to do so and would pay for the cotton whenever tendered. The Trade had consequently to approach Government with a view to avert a crisis; the Cotton Contracts Board was reinstated and things became normal again. The situation was very much helped by a good rise in America, and the year closed with Broach at Rs. 525 April-May delivery and Oomras at Rs. 470 January delivery.

In consequence of the poor tone in cotton and unfavourable advices from China, the Yarn Market opened inactive with prices at 13 annas for medium, and 14-14½ annas for superior, 10s. From this figure it kept declining until the end of March when medium 10s touched 8½-8¾ annas, the lowest rate of the year. In

April-May the tone became much better, in sympathy with cotton, and by the end of June the rate had improved to about 12 annas. Encouraged by the strong tone of the cotton market the up-country markets also became good buyers and the tone of yarn continued good on the whole till the end of September when certain favourite chaps of 10s and 12s realised over 15½ and 16½ annas respectively. With the decline of the fever in cotton the demand for yarn also fell off and the market was about 1-1½ annas from the top when the year closed, with stocks tending to accumulate in the hands of the mills and the export merchants.

A noteworthy feature of our yarn trade with China during the year was the almost total disappearance of Shanghai and North China as buyers of Indian spinnings. The spread of the Mill Industry in China itself—mostly in and near Shanghai—and the competition of Japan in the lower counts, a thing unknown in pre-war days, resulted in our yarns being practically ousted from the Northern China Markets. Hongkong and South China seem to be the mainstay of those mills that depend on the export trade.

In the cloth trade there were no violent fluctuations in rates during the year. Grey longcloth was at Rs. 1-12-0 per lb. at the beginning of 1921. In sympathy with cotton and yarn the rate began to decline until it touched Rs. 1-7-0 in March, the lowest point reached in the year. Thereafter conditions improved and the price went on rising until it again reached Rs. 1-12-0 at which level it remained throughout October and the first half of November. At the close of the year longcloth stood at Rs. 1-10-0.

The year under report saw the old "Swadeshi" movement galvanised into life. The cult of Khadi was responsible for causing a big demand for this coarser kind of cloth from about the month of April. By August the demand had so much increased that the rates rose from 13-14 annas to Rs. 1-2-0 per lb. This movement had, however, a very adverse effect on the sale of unbleached fancy goods which are usually in demand from about the month of August to the end of the cold season. Bleached fancy goods were also affected, though not to the same extent.

As in the previous year, the supplies of coal again gave cause for anxiety in certain months of the year. There were good stocks in Bombay of second class Bengal Steam Coal in January, but owing to the continued short supply of wagons the stocks had been seriously depleted by the end of February, and industries in Bombay were advised to bring the requisite coal by the sea route, arrangements being made for the issue of licenses by the Customs authorities at Calcutta and Bombay. From May onwards coal continued to arrive by this route, the cost, c.i.f. Bombay, coming to about Rs. 30. To this had to be added the charges in connection with the landing of the coal from the steamer, which, during the monsoon months, went up to as much as Rs. 7-8-0 per ton. From June some coal was also imported from Africa, though the cost was high, about Rs. 40 c.i.f. From September to the end of the year English coal continued to come in at better rates (Rs. 35-36 c.i.f.) and had it not been for its arrival Bombay would have experienced a very serious coal shortage. During May Bengal good second class coal was quoted in Bombay at more than Rs. 47 per ton for ready delivery.

The year 1920 had witnessed a startling rise and fall in the sterling exchange. From 2s. 4d. it rose to 2s. 10d. in February and had tumbled down to about

1s. 4d. by the end of December. Compared with that year, 1921 was a quiet year so far as exchange was concerned. The year opened with the rupee at over 1s. 6d., but by the beginning of March the rate had gone down to nearly 1s. 3d. It then improved and with slight ups and downs reached 1s. 5½d. in October, after which it began to decline and at the close of the year it was again 1s. 4d. The Government of India had profited by their mistakes of 1920, which had such disastrous consequences, and although they had taken the rupee at 1s. 8d. in their Budget calculations for the year 1921-22, they wisely refrained from again meddling with the Exchange, which was allowed to find its own level.

It may not be out of place to refer here to the establishment of a new Government Department in Bombay—the Labour Office under Mr. G. Findlay Shirras, late head of the Statistics Department of the Government of India, as Director. The Labour Office has proved useful in collecting information about the cost of living in the chief towns of the Presidency and other statistics connected with Labour, which should be of great value in future disputes between Capital and Labour.

COTTON CROP, 1921-22.

The total area in all territories reported on is now computed at 18,485,000 acres, which marks a net decrease of 2,856,000 acres, or 13·38 per cent. on 21,341,000 acres (revised figures) at this time last year.

The total estimated outturn is 4,480,000 bales of 400 lbs. each as against 3,601,000 bales (revised figures) for last year, representing an increase of 879,000 bales or 24·40 per cent.

The following statement (taken from the Indian Trade Journal) compares the figures for the last two years (the figures are in thousands of bales of 400 lbs. each):—

APPROXIMATE CROP.

	YEAR ENDING 31ST AUGUST.	
	1921.	1920.
Exports to United Kingdom	44	149
" to Continent	214	364
" to Far East	1,465	1,796
" to Other Countries	503	393
Total	2,226	2,702
Home Consumption—		
Mills	2,078	1,913
Extra Factory or Local	750	750
Total	2,828	2,663
Grand Total	5,054	5,365
Less Imports	113	22
Approximate Crop	4,941	5,343
Estimated in forecast	3,601	5,796
Excess (+) or deficit (—)	+1,340	—453
(Neglecting 'carry over')	or 37·2 per cent.	or 7·8 per cent.

YARN PRODUCTION.

The quantity of yarn produced in India during the official year 1920-21 amounted to **660,002,597 lbs.** as against **635,760,273 lbs.** during the previous 12 months or an increase of **24,242,324 lbs.** or **3·81 per cent.** Of this amount **328,108,741 lbs.** were consumed in the production of **367,481,791 lbs.** cloth and **82,535,220 lbs.** were exported to Foreign Countries.

YARN EXPORTS.

Exports of Indian yarn from India to Foreign Countries during the official year 1920-21 amounted to **82,535,220 lbs.** as against **151,870,078 lbs.** in 1919-20, showing a decrease of **69,334,858 lbs.** or **45·65 per cent.** The quantity exported during the first 9 months of the official year 1921-22, amounted to **65,754,044 lbs.** as compared with **67,820,616 lbs.** in 1920-21, showing a decrease of **2,066,572 lbs.** or **3·04 per cent.**

CLOTH PRODUCTION.

The production of cloth in India during the official year 1920-21 amounted to **1,580,849,746 yards** as against **1,639,779,227 yards**, showing a decrease of **58,929,481 yards**, or **3·59 per cent.** The exports to Foreign Countries during the official year 1920-21 compared with 1919-20 show a decrease of **50 million yards** and with 1918-19 a decrease of **2½ million yards** :—

1908-09	...	...	...	...	77,988,964 yards.
1909-10	...	...	...	...	94,137,558 "
1910-11	...	...	...	...	99,788,315 "
1911-12	...	...	...	...	81,429,410 "
1912-13	...	...	...	...	86,512,812 "
1913-14	...	...	...	...	89,233,716 "
1914-15	...	...	...	...	67,194,430 "
1915-16	...	...	...	...	113,465,214 "
1916-17	...	...	...	...	263,845,231 "
1917-18	...	...	...	...	189,449,666 "
1918-19	...	...	...	...	149,088,495 "
1919-20	...	...	...	...	196,554,975 "
1920-21	...	...	...	...	146,364,793 "

Production of yarn and cloth in India from 1st January to 31st December 1921 :—

Yarn.	lbs.
1921	687,916,419
1920 (revised)	618,617,516

Increase ... **69,298,903**
or **11·20 per cent.**

Cloth.	Yards.	lbs.
1921	1,662,568,995	388,837,684
1920 (revised)	1,529,315,525	355,394,195

Increase **133,253,470** **33,443,489**
or **8·71 per cent.** or **9·41 per cent.**

PROGRESS OF THE MILL INDUSTRY.

The following statement shows the progress of the Mill Industry in the Island of Bombay, as also in the whole of India :—

BOMBAY ISLAND.

Year ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate Quantity of Cotton consumed.	
					Cwts.	Bales of 392 lbs.
1897	75	2,187,425	21,287	69,530	2,459,646	702,756
1898	82	2,226,982	21,379	70,728	2,860,648	817,328
1899	82	2,410,861	22,209	77,169	3,327,800	950,800
1900	82	2,536,891	22,215	72,914	2,606,800	744,800
1901	81	2,571,092	22,414	82,162	2,435,153	695,758
1902	80	2,523,769	22,845	86,122	3,455,823	987,378
1903	80	2,533,382	23,125	86,913	3,451,798	986,228
1904	79	2,534,230	24,136	89,915	3,404,569	972,734
1905	81	2,560,916	28,073	92,924	3,753,582	1,072,452
1906	84	2,614,323	28,778	100,798	3,994,424	1,141,264
1907	85	2,613,483	31,982	98,101	3,905,125	1,115,750
1908	86	2,734,683	35,967	101,536	3,777,179	1,079,194
1909	89	2,800,345	39,264	105,751	3,845,464	1,098,704
1910	89	2,824,046	41,931	104,550	3,444,203	984,058
1911	87	2,890,590	42,467	104,500	3,337,075	953,450
1912	86	2,885,452	43,388	109,691	3,771,656	1,077,616
1913	90	2,925,966	45,250	110,033	3,752,735	1,072,210
1914 (year ending 31st August).	85	3,009,172	48,845	109,860	3,773,133	1,078,038
1915 do.	86	2,994,367	51,846	111,924	3,591,175	1,026,050
1916 do.	86	2,984,575	53,205	118,303	3,836,609	1,096,174
1917 do.	87	2,933,775	57,921	125,713	3,971,849	1,134,814
1918 do.	87	2,882,648	59,162	124,199	3,739,722	1,068,492
1919 do.	86	2,934,476	60,778	126,368	3,499,146	999,756
1920 do.	83	2,964,526	60,634	140,208	3,350,025	957,150
1921 do.	83	3,025,488	62,763	147,740	3,712,093	1,060,598

ALL-INDIA.

Year ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate Quantity of Cotton consumed.	
					Cwts.	Bales of 392 lbs.
1897	173	4,065,618	37,584	144,335	4,553,276	1,390,936
1898	185	4,259,720	38,013	148,964	5,184,648	1,481,328
1899	188	4,728,333	39,069	162,108	5,863,165	1,675,190
1900	193	4,945,783	40,124	161,189	5,086,732	1,453,352
1901	193	5,006,936	41,180	172,883	4,731,090	1,351,746
1902	192	5,006,965	42,584	181,031	6,177,633	1,765,038
1903	192	5,043,297	44,092	181,399	6,087,690	1,739,340
1904	191	5,118,121	45,337	184,779	6,106,681	1,744,766
1905	197	5,163,486	50,139	195,277	6,577,354	1,879,244
1906	217	5,279,595	52,668	208,616	7,082,306	2,023,516
1907	224	5,333,275	58,436	205,696	6,930,595	1,980,170
1908	241	5,756,020	67,920	221,195	6,970,250	1,991,500
1909	259	6,053,231	76,898	236,924	7,381,500	2,109,000
1910	268	6,195,671	82,725	233,624	6,772,535	1,935,010
1911	263	6,357,480	85,352	230,649	6,670,531	1,905,866
1912	268	6,463,929	88,951	243,637	7,175,357	2,050,102
1913	272	6,596,862	94,136	253,786	7,336,056	2,096,016
1914 (year ending 31st August).	271	6,778,895	104,179	260,276	7,500,941	2,143,126
1915 do.	272	6,848,744	108,009	265,346	7,359,212	2,102,632
1916 do.	266	6,839,877	110,268	274,361	7,692,013	2,197,718
1917 do.	263	6,733,697	114,621	276,771	7,693,574	2,198,164
1918 do.	262	6,653,871	116,484	282,227	7,299,873	2,085,678
1919 do.	258	6,689,680	118,221	293,277	7,154,805	2,044,230
1920 do.	253	6,763,076	119,012	311,078	6,833,113	1,952,318
1921 do.	257	6,870,804	123,783	332,179	7,420,805	2,120,230

The undernoted figures show the quantity of yarn produced in Bombay during the years 1905 to 1921 :—

Year ending 30th June.	• Yarn produced.	Cotton.		
		Mill Consumption.	Exports.	Arrivals.
		† Bales.	§ Bales.	§ Bales.
1905	8,88,858	10,72,452	10,47,721	26,09,012
1906	9,73,449	11,41,264	14,98,872	26,63,208
1907	9,26,649	11,15,750	19,15,702	29,48,993
1908	8,82,879	10,79,194	11,85,177	21,22,754
1909	8,94,115	10,98,704	13,66,570	21,66,281
1910	8,25,197	9,84,058	20,25,165	31,51,905
1911	8,01,068	9,53,450	16,82,430	24,67,176
1912	8,19,102	10,77,616	18,06,153	25,39,826
1913	9,09,202	10,72,210	14,73,876	27,74,311
1914 (year ending 31st August)	8,87,561	10,78,038	25,70,615	37,39,409
1915 do.	8,05,383	10,26,050	18,61,317	26,88,423
1916 do.	9,41,857	10,96,174	19,92,235	31,38,528
1917 do.	8,89,748	11,34,814	16,80,455	31,20,347
1918 do.	8,93,221	10,68,492	15,13,147	23,06,445
1919 do.	7,65,475	9,99,756	10,90,864	25,48,033
1920 do.	7,94,297	9,57,150	22,81,751	34,27,024
1921 do.	8,56,141	10,60,598	19,00,919	28,78,716

* Year ending 31st March.

† Bales of 400 lbs.

§ Bales of 3½ cwts.

Below is a comparative statement of Cotton Consumption, Yarn and Cloth Production in India for a series of years :—

12 months ending 31st March.	Cotton.		Yarn.		Cloth.	
	† Mill Consumption.	F.-P. Bales of 3½ cwts. each.	Production.	Bales of 400 lbs. each.	Production.	
	Cwts.		Cwts.		Yards.	Lbs.
1899	58,63,165	16,75,190	45,74,867	12,80,962	35,57,09,050	10,16,89,943
1900	50,86,732	14,53,352	45,87,708	12,84,558	32,94,23,397	9,80,64,807
1901	47,51,090	13,51,740	31,51,563	8,82,437	34,11,76,942	9,87,47,566
1902	61,77,633	17,65,038	51,15,519	14,32,345	40,97,44,993	11,96,50,685
1903	60,87,690	17,39,340	51,44,951	14,40,586	40,63,16,717	12,27,74,014
1904	61,06,681	17,44,766	51,57,338	14,44,054	46,05,54,273	13,80,44,172
1905	65,77,354	18,79,244	51,64,118	14,45,953	54,95,29,065	15,87,46,555
1906	70,82,306	20,23,516	60,79,630	17,02,296	58,49,90,190	16,38,80,194
1907	69,30,595	19,80,170	58,36,611	16,34,251	70,81,39,874	16,57,67,858
1908	69,70,250	19,91,500	58,99,063	15,95,738	80,84,26,561	18,90,51,679
1909	73,81,500	21,09,000	58,64,556	16,42,075	82,44,89,164	19,23,64,697
1910	67,72,535	19,35,010	56,01,484	15,68,410	96,38,69,482	22,88,24,078
1911	66,70,531	19,05,866	54,45,778	15,24,318	1,04,27,41,653	24,68,14,873
1912	71,75,357	20,50,102	55,80,626	15,62,575	1,13,61,51,590	26,66,44,181
1913	73,36,056	20,96,016	61,47,079	17,21,182	1,22,04,42,545	28,54,71,002
1914	*75,00,941	21,43,126	60,96,222	17,06,942	1,16,42,91,588	27,43,88,550
1915	*73,59,212	21,02,332	58,21,291	13,29,961	1,13,57,07,952	27,70,05,900
1916	*76,92,013	21,97,718	64,50,219	18,06,061	1,44,15,14,550	35,22,54,554
1917	*76,93,574	21,98,164	60,81,314	17,02,768	1,57,81,32,789	37,77,28,818
1918	*72,99,873	20,85,678	58,97,996	16,51,439	1,61,41,26,458	38,14,04,170
1919	*71,54,805	20,44,230	54,91,432	15,37,601	1,45,07,26,160	34,95,80,450
1920	*68,33,113	19,52,318	55,76,430	15,89,400	1,63,97,79,227	38,38,46,936
1921	*74,20,805	21,20,230	58,92,880	16,50,006	1,58,08,49,748	36,74,81,791

* Year ending 31st August.

† Year ending 30th June.

Shipments of Country-made Piece-Goods from Bombay to China and Japan :—

Period.			CHINA.		JAPAN.		TOTAL.	
			Packages.	Yards.	Packages.	Yards.	Packages.	Yards.
From 1st Jan. to 31st Dec.	1877...	10	14,400	...	...	10	14,400
Do.	do. 1878...	1,206	14,99,334	58	1,13,528	1,264	16,12,862	
Do.	do. 1879...	296	3,65,640	5	8,400	301	3,74,040	
Do.	do. 1880...	1,553	18,90,685	110	1,32,000	1,663	20,22,685	
Do.	do. 1881...	144	1,68,139	2	5,250	146	1,73,389	
Do.	do. 1882...	573	7,13,237	20	36,714	593	7,49,951	
Do.	do. 1883...	1,875	21,88,770	452	5,65,958	2,327	27,54,728	
Do.	do. 1884...	1,595	17,70,662	16	25,187	1,611	17,95,849	
Do.	do. 1885...	2,303	37,12,273	6	5,376	2,309	37,17,649	
Do.	do. 1886...	2,302	29,88,890	...	...	2,302	29,88,890
Do.	do. 1887...	1,968	25,84,680	8	4,560	1,966	25,89,240	
Do.	do. 1888...	11,320	1,57,51,688	96	1,40,321	11,416	1,58,92,009	
Do.	do. 1889...	1,302	19,85,997	26	31,260	1,328	20,17,197	
Do.	do. 1890...	3,148	36,60,574	21	23,800	3,169	36,84,374	
Do.	do. 1891...	4,564	61,02,250	...	...	4,564	61,02,250
Do.	do. 1892...	7,416	99,84,385	...	...	7,416	99,84,385
Do.	do. 1893...	3,598	45,17,445	38	57,312	3,636	45,74,757	
Do.	do. 1894...	4,949	60,68,702	...	...	4,949	60,68,702
Do.	do. 1895...	7,744	1,00,64,441	7	7,300	7,751	1,00,71,641	
Do.	do. 1896...	7,024	86,38,535	26	30,420	7,050	86,68,955	
Do.	do. 1897...	2,368	30,36,875	15	21,988	2,383	30,58,863	
Do.	do. 1898...	947	13,18,478	...	...	947	13,18,478
Do.	do. 1899...	3,034	39,93,348	1	1,680	3,035	39,95,028	
Do.	do. 1900...	1,080	13,72,980	...	...	1,080	13,72,980
Do.	do. 1901...	418	5,59,100	...	...	418	5,59,100
Do.	do. 1902...	500	5,69,758	...	...	500	5,69,758
Do.	do. 1903...	138	1,68,081	...	...	138	1,68,081
Do.	do. 1904...	2,410	27,98,025	...	...	2,410	27,98,025
Do.	do. 1905...	10,085	1,16,72,521	...	...	10,085	1,16,72,521
Do.	do. 1906...	557	7,04,090	...	...	557	7,04,090
Do.	do. 1907...	262	3,53,092	...	...	262	3,53,092
Do.	do. 1908...	2,303	32,45,175	...	...	2,303	32,45,175
Do.	do. 1909...	2,484	31,37,627	...	...	2,484	31,37,627
Do.	do. 1910...	1,804	23,56,642	...	...	1,804	23,56,642
Do.	do. 1911...	279	3,05,684	...	...	279	3,05,684
Do.	do. 1912...	822	10,39,900	...	...	822	10,39,900
Do.	do. 1913...	638	7,62,280	...	...	638	7,62,280
Do.	do. 1914...	98	1,40,120	...	...	98	1,40,120
Do.	do. 1915...	223	3,24,720	...	...	223	3,24,720
Do.	do. 1916...	200	2,84,044	...	...	200	2,84,044
Do.	do. 1917...	6	5,528	...	...	6	5,528
Do.	do. 1918...	1	798	...	...	1	798
Do.	do. 1919...	241	3,41,900	...	...	241	3,41,900
Do.	do. 1920...	196	2,70,960	7	8,780	203	2,79,740	
Do.	do. 1921...	9	13,580	...	...	9	13,580

Shipments of Country-made Yarn from Bombay to China and Japan:—

Period			To China (Bales, 400 lbs. each).	To Japan (Bales, 400 lbs. each).	Total Bales.
From 1st January to 31st December	1877	.....	28,516	142	28,658
Do.	do.	1878	45,933	1,745	47,678
Do.	do.	1879	45,530	4,842	50,372
Do.	do.	1880	63,194	4,527	67,721
Do.	do.	1881	61,763	7,378	69,161
Do.	do.	1882	81,434	9,854	91,288
Do.	do.	1883	94,982	17,421	1,12,403
Do.	do.	1884	1,27,318	18,846	1,41,164
Do.	do.	1885	1,54,517	19,020	1,73,537
Do.	do.	1886	1,99,407	20,543	2,19,950
Do.	do.	1887	2,05,158	39,730	2,44,888
Do.	do.	1888	2,34,071	52,697	2,86,768
Do.	do.	1889	2,54,697	62,220	3,16,917
Do.	do.	1890	3,25,060	37,722	3,62,782
Do.	do.	1891	3,65,038	10,939	3,75,977
Do.	do.	1892	3,85,771	21,445	4,07,216
Do.	do.	1893	2,97,572	14,198	3,11,770
Do.	do.	1894	3,38,703	10,743	3,49,446
Do.	do.	1895	3,74,119	2,515	3,76,634
Do.	do.	1896	4,71,023	2,467	4,73,490
Do.	do.	1897	3,61,221	645	3,61,866
Do.	do.	1898	4,37,645	475	4,38,120
Do.	do.	1899	5,79,619	250	5,79,869
Do.	do.	1900	2,53,331	100	2,53,431
Do.	do.	1901	5,36,195	.....	5,36,195
Do.	do.	1902	5,55,487	.....	5,55,487
Do.	do.	1903	6,04,044	.....	6,04,044
Do.	do.	1904	4,60,316	3	4,60,819
Do.	do.	1905	6,51,870	.....	6,51,870
Do.	do.	1906	5,96,926	500	5,97,426
Do.	do.	1907	4,12,127	200	4,12,327
Do.	do.	1908	4,41,899	.....	4,41,899
Do.	do.	1909	5,10,746	.....	5,10,746
Do.	do.	1910	4,24,893	.....	4,24,893
Do.	do.	1911	2,75,087	.....	2,75,087
Do.	do.	1912	4,33,989	.....	4,33,989
Do.	do.	1913	4,05,359	.....	4,05,359
Do.	do.	1914	3,24,586	.....	3,24,586
Do.	do.	1915	3,58,777	.....	3,58,777
Do.	do.	1916	3,03,692	.....	3,03,692
Do.	do.	1917	2,86,365	107	2,86,472
Do.	do.	1918	1,08,568	.....	1,08,568
Do.	do.	1919	2,70,058	389	2,70,447
Do.	do.	1920	1,75,688	.....	1,75,688
Do.	do.	1921	1,52,911	10	1,52,921

The following Statement shows the Shipment of Cotton Piece-goods and Yarn from the United Kingdom to British India, China and Japan in the years 1877 to 1921 :—

Years. (1st Jan. to 31st Dec.)	PIECE-GOODS OF ALL KINDS.			YARN.		
	British India.	To China (including Hongkong).	To Japan.	British India.	To China (including Hongkong).	To Japan.
1877	Yards. *1,80,49,55,496	Yards. 36,73,39,900	Yards. 2,71,50,300	Lbs. *3,60,80,025	Lbs. 1,79,82,200	Lbs. 1,51,05,700
1878	*1,18,90,59,900	34,00,97,800	4,22,32,400	*3,33,92,000	1,10,58,200	2,54,09,600
1879	*1,20,57,46,400	46,23,03,800	6,16,17,500	*2,95,96,900	1,43,43,400	2,46,07,700
1880	*1,67,03,10,900	44,72,71,900	6,14,64,500	*4,40,97,700	1,95,14,200	2,69,11,600
1881	*1,63,97,43,500	52,38,52,300	6,33,25,100	*4,06,83,300	1,91,49,400	2,83,29,800
1882	*1,52,31,58,000	40,19,58,300	5,29,90,500	*4,22,08,300	1,52,26,700	1,91,44,200
1883	*1,65,30,73,000	37,02,59,800	4,50,06,000	*4,21,72,400	1,33,70,700	2,01,48,500
1884	*1,64,27,81,800	39,45,83,600	4,53,54,200	*4,55,85,100	1,57,24,300	2,31,84,800
1885	*1,66,46,31,000	52,39,27,000	4,54,12,400	*4,15,20,600	2,03,73,900	1,26,87,200
1886	2,11,86,38,400	45,58,23,000	3,46,28,500	4,66,05,800	1,05,98,200	1,63,32,200
1887	1,81,19,64,500	55,27,42,700	6,54,03,800	4,88,52,400	1,18,82,200	2,34,72,500
1888	2,03,52,40,300	57,45,47,500	7,78,56,400	5,40,62,000	1,74,74,000	2,71,63,600
1889	2,00,11,53,400	47,44,26,100	8,25,78,000	4,53,54,300	88,28,900	2,68,32,600
1890	2,02,10,18,500	57,02,97,800	6,33,09,400	4,97,34,000	1,49,56,900	2,31,00,500
1891	1,53,64,90,600	53,41,29,400	6,11,20,100	5,00,03,600	1,31,44,800	1,48,26,500
1892	1,85,08,72,200	49,74,85,200	7,51,80,500	3,95,05,200	85,01,300	2,33,84,900
1893	1,88,82,91,200	36,54,25,500	6,83,07,800	3,85,38,400	87,78,500	1,89,63,000
1894	2,27,68,45,600	42,53,40,200	7,16,03,900	4,00,36,000	97,69,500	1,46,38,800
1895	1,71,82,24,000	52,81,87,800	9,90,35,600	4,10,70,600	1,12,26,100	2,12,66,000
1896	2,03,80,24,500	54,29,93,400	10,55,07,100	4,91,63,500	90,76,400	2,27,87,400
1897	1,75,88,37,600	44,51,82,100	9,40,56,700	4,76,96,100	1,12,46,000	2,31,42,600
1898	2,06,38,69,400	48,64,96,200	10,49,66,000	4,26,82,900	1,31,09,700	1,71,91,500
1899	2,18,08,85,400	55,40,80,000	9,38,50,600	3,90,14,900	1,13,44,700	1,25,26,500
1900	1,87,78,08,200	45,61,95,800	11,94,70,200	3,21,54,600	22,69,700	1,12,78,800
1901	2,22,86,32,400	49,10,72,700	6,33,21,400	5,53,10,100	69,38,200	74,85,900
1902	1,99,62,07,800	57,47,73,000	10,91,16,400	3,02,08,100	63,97,800	23,65,900
1903	1,99,81,67,200	47,76,91,500	6,73,24,800	2,53,58,000	46,60,300	14,06,100
1904	2,25,53,15,900	54,90,73,900	4,23,74,000	2,64,18,000	24,57,200	6,80,700
1905	2,39,19,89,000	79,97,32,300	12,87,24,800	3,93,21,300	84,40,900	40,70,700
1906	2,35,16,94,600	64,74,25,400	11,02,86,400	3,77,52,400	55,50,600	63,13,900
1907	2,45,42,83,800	55,33,73,000	12,12,40,900	3,10,11,700	42,98,600	21,12,300
1908	2,13,09,20,200	49,82,92,600	11,83,94,300	3,84,24,400	55,88,800	16,87,300
1909	2,04,67,99,100	57,24,82,000	11,39,07,500	3,60,33,200	44,77,400	9,94,500
1910	2,21,53,31,700	47,13,62,200	10,08,88,200	2,64,82,300	7,52,200	3,40,800
1911	2,42,16,61,200	64,75,08,100	9,22,08,300	3,64,08,000	30,90,000	.....
1912	2,79,52,54,700	52,76,36,800	7,47,66,300	4,21,95,700	26,40,100	.....
1913	3,05,73,92,000	71,65,71,400	5,01,99,900	3,74,21,400	21,46,200	.....
1914	2,60,83,36,000	57,79,47,600	2,60,98,600	3,74,44,200	16,47,700	.....
1915	1,90,80,94,500	37,50,82,300	1,96,62,800	3,79,78,300	6,78,600	.....
1916	1,93,51,28,900	87,74,25,700	1,72,87,000	2,68,30,400	3,13,700	.....
1917	1,90,67,24,500	30,95,85,900	1,25,97,500	1,79,00,100	1,88,500	.....
1918	93,53,88,800	21,63,70,400	1,09,68,500	82,70,200	67,800	.....
1919	76,77,76,300	30,44,85,600	1,07,06,200	93,63,700	3,50,800	.....
1920	1,37,43,77,200	45,26,53,600	2,60,49,700	2,33,50,200	26,54,300	.....
1921	1,09,21,68,400	21,10,49,000	1,34,06,800	3,46,24,200	34,67,400	.....
Average for 10 years (1912 to 1921)	1,83,80,64,130	40,68,75,820	2,61,73,330	2,74,92,840	14,15,530	.....

Increase or decrease on figures for 1920 and 1921. } -20.60 % -53.37 % -48.53 % +51.52 % +30.35 % ..

* Excluding Burma.

The Imports of Yarn and Cloth into China are summarised in the following statement:—

From	Yarn.		Cloth.	
	Average of 10 years (1912 to 1921.)	1921.	Average of 10 years (1912 to 1921.)	1921.
			Yards.	Yards.
Bombay, bales of 400 lbs. ...	2,81,999	1,52,911	.....	.....
" lbs. ...	11,27,99,655	6,11,64,400	3,18,378	13,530
United Kingdom, lbs. ...	14,15,530	34,67,400	40,68,75,830	21,10,49,000
Total lbs. ...	11,42,15,130	6,46,51,800	.....	.....
Total yards ...	.....	.....	40,71,54,208	21,10,62,530

Imports of Cotton Piece-Goods (Grey, White and Coloured) and Cotton Yarn into British India from Japan; Excise Duty realized from Goods woven in the Cotton Mills in India, and gross amount of Customs Duty collected on Cotton Piece-Goods (Grey, White and Coloured) imported into British India:—

YEARS.	Imports of Cotton Piece-Goods and Yarn from Japan.		Excise Duty realized from Goods woven in Cotton Mills in India.		Gross amount of Customs Duty collected on Cotton Piece-Goods imported into India.
	Piece-Goods.	Yarn.	Gross.	Net.	
	Yards.	lbs.	Rs.	Rs.	Rs.
1896-1897 ...	26,888	10	11,45,200	11,13,454	90,07,684
1897-1898 ...	10,413	10	12,14,108	11,86,848	78,01,777
1898-1899 ...	9,394	150	14,27,246	14,05,216	82,78,732
1899-1900 ...	24,768	140	13,80,526	13,50,306	89,73,619
1900-1901 ...	22,076	128,140	12,64,787	12,11,431	91,00,176
1901-1902 ...	34,827	.....	18,31,079	17,77,965	1,01,11,719
1902-1903 ...	24,934	.....	19,31,754	18,91,010	93,87,417
1903-1904 ...	308,988	2,080	21,36,510	20,95,151	95,23,465
1904-1905 ...	344,897	.....	24,49,145	24,00,976	1,16,84,300
1905-1906 ...	260,097	33	27,90,239	27,54,516	1,27,48,661
1906-1907 ...	178,180	57	29,82,671	29,46,515	1,23,32,014
1907-1908 ...	99,806	110	34,97,216	34,53,443	1,45,79,867
1908-1909 ...	111,739	120	36,58,276	36,12,977	1,12,46,445
1909-1910 ...	76,808	40	41,43,892	40,98,719	1,17,69,806
1910-1911 ...	154,413	316,117	44,56,129	44,01,707	1,34,16,705
1911-1912 ...	622,861	586,677	50,61,974	49,86,971	1,48,14,150
1912-1913 ...	5,860,723	384,429	58,39,147	57,97,745	1,83,73,890
1913-1914 ...	8,900,578	1,000,260	56,77,256	56,01,064	2,01,24,750
1914-1915 ...	16,042,064	921,730	51,74,091	51,65,345	1,47,77,640
1915-1916 ...	39,101,998	701,929	51,15,846	50,30,382	1,30,71,255
1916-1917 ...	100,122,516	4,007,635	47,08,749	46,27,726	1,69,79,850
1917-1918 ...	94,655,510	4,206,491	80,05,559	79,30,032	3,71,85,521
1918-1919 ...	238,128,138	27,280,386	1,43,24,924	1,41,87,143	3,70,98,198
1919-1920 ...	75,952,374	1,917,956	1,64,05,268	1,61,45,449	3,92,94,188
1920-1921* ...	†170,322,948	20,122,799	2,45,03,728	2,40,36,596	6,41,18,879

* Subject to revision.

† Of these 15,04,28,876 yards are Grey Piece-Goods.

The following table shows the number of pounds of yarn produced in India per spindle in position, which is a fairly good index of the steadiness with which the spindles have been worked, and the prosperity or depression of the industry :—

Years.				Spindles in position.	Yarn produced.	Pounds per spindle.
					Cwts.	
1896	...	...	...	39,32,946	38,60,287	109.93
1897	...	...	...	40,65,618	37,78,436	104.08
1898	...	...	...	42,59,720	41,30,320	108.59
1899	...	...	...	47,28,333	45,74,867	108.36
1900	...	...	...	49,45,783	45,87,708	103.89
1901	...	...	...	50,06,936	31,51,563	70.49
1902	...	...	...	50,06,965	51,15,519	114.42
1903	...	...	...	50,43,297	51,44,951	114.25
1904	...	...	...	51,18,121	51,57,338	112.85
1905	...	...	...	51,63,486	51,64,118	112.01
1906	...	...	...	52,79,595	60,79,630	128.97
1907	...	...	...	53,33,275	58,36,611	122.57
1908	...	...	...	57,56,020	56,99,063	110.89
1909	...	...	...	60,53,231	58,64,556	108.50
1910	...	...	...	61,95,671	56,01,484	101.25
1911	...	...	...	63,57,460	54,45,773	95.93
1912	...	...	...	64,63,929	55,80,626	96.69
1913	...	...	...	65,96,862	61,47,079	104.36
1914	...	...	...	67,78,295	60,96,222	100.72
1915	...	...	...	68,48,744	58,21,291	95.19
1916	...	...	...	68,39,877	64,50,219	105.61
1917	...	...	...	67,38,697	60,81,314	101.07
1918	...	...	...	66,53,871	58,97,996	99.27
1919	...	...	...	66,89,680	54,91,432	91.93
1920	...	...	...	67,63,076	56,76,430	94.00
1921	...	...	...	68,70,804	58,92,880	96.05

The fluctuations in the Spot Prices of Middling Upland Cotton in Liverpool are shown below, as also the Average Prices of Ginned Oomrawati and Ginned Bengal Cotton in Bombay :—

	Average Price per lb. in Liverpool for Middling Upland.	Average Price per Candy of 784 lbs. in Bombay.					
		Oomrawati (Khamgaum Akola) Ginned "Fine."		Delivery.	Bengal Ginned "Fine."		Delivery.
		New. Rs.	Old. Rs.	Ready	New Rs.	Old. Rs.	Ready.
1921.	d						
March	7.88	199½	136	"	187½	149	"
April	8.00	228	163½	"	213	163½	"
May	8.17	258½	208	"	225½	200½	"
June	8.05	298½	235½	"	255	219	"
July	8.45	334	255	"	278½	233½	"
August	9.24	333½	261	"	287	261½	"
September	13.88	473½	337½	"	345	296	"
October	13.51	453½	381	"	369½	328	"
November	11.66	358	326½	"	310½	266½	"
December	11.27	421½	339½	"	334½	281½	"
1922.							
January	10.78	393½	308½	"	331½	284½	"
February	9.92	337½	270½	"	316	270	"

As regards the Prices of Silver in Bombay and the Rates of Exchange on Hongkong and Shanghai, the following were the quotations on the last Mail day of each month :—

	Price of Bar Silver in Bombay. (Ex. Duty.)	China Exchange.	
		Hongkong per 100 Dollars.	Shanghai per 100 Taels.
1921.	Ra. a. p.	Ra. a. p.	Ra. a. p.
26th February	90 0 0	186 0 0	245 0 0
26th March	89 12 0	179 0 0	230 0 0
30th April	90 8 0	187 0 0	242 0 0
28th May	90 14 0	188 0 0	240 0 0
25th June	93 3 0	192 0 0	249 0 0
30th July	103 8 0	198 0 0	Nom.
27th August	92 12 0	187 0 0	254 0 0
24th September	94 3 0	.....	.....
29th October	97 8 0	194 0 0	272 0 0
26th November	96 12 0	193 0 0	266 0 0
31st December	89 10 0	Nom.	Nom.
1922.			
28th January	92 8 0	190 0 0	245 0 0

For purposes of comparison, the following figures are appended showing the Rates of Exchange on Hongkong and the Prices of Silver ruling at the end of March in each of the following years :—

	Price of Silver. Per 100 Tola.		Exchange on Hongkong.
	Ra.	a.	Ra.
1894	84	11 $\frac{1}{2}$	175 $\frac{1}{2}$
1895	91	12	188 $\frac{1}{2}$
1896	92	9 $\frac{1}{2}$	186 $\frac{1}{2}$
1897	83	9 $\frac{1}{2}$	163 $\frac{1}{2}$
1898	71	3	141 $\frac{1}{2}$
1899	73	15 $\frac{1}{2}$	149 $\frac{1}{2}$
1900	73	3 $\frac{1}{2}$	147
1901	75	4 $\frac{1}{2}$	151 $\frac{1}{2}$
1902	67	1 $\frac{1}{2}$	138 $\frac{1}{2}$
1903	60	4 $\frac{1}{2}$	119 $\frac{1}{2}$
1904	70	10 $\frac{1}{2}$	137 $\frac{1}{2}$
1905	72	1	139 $\frac{1}{2}$
1906	79	10 $\frac{1}{2}$	155 $\frac{1}{2}$
1907	83	14 $\frac{1}{2}$	162 $\frac{1}{2}$
1908	70	1 $\frac{1}{2}$	142 $\frac{1}{2}$
1909	62	8 $\frac{1}{2}$	131 $\frac{1}{2}$
1910	68	10 $\frac{1}{2}$	130 $\frac{1}{2}$
1911	70	13 $\frac{1}{2}$	134 $\frac{1}{2}$
1912	78	9 $\frac{1}{2}$	143 $\frac{1}{2}$
1913	75	8	143 $\frac{1}{2}$
1914	77	1 $\frac{1}{2}$	142 $\frac{1}{2}$
1915	70	1	134
1916	82	12	148
1917	87	15	175 $\frac{1}{2}$
1918	103	6	218
1919	116		215
1920	111		226
1921	88	4	188

SPINDLES AND LOOMS AT WORK IN INDIA, THE UNITED
STATES OF AMERICA, GREAT BRITAIN, GERMANY,
CHINA AND JAPAN.

The following figures have been obtained from various sources and may be taken as being approximately correct. In order, however, to make the record as complete as possible, the Committee will be obliged, if members and others who have any additional particulars available will kindly forward them to the Secretary for inclusion in any future statements that may be published:—

SPINDLES.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1870	.....	7,132,415	33,995,000	.....	.....	.....
1871	.....	.....	.....	.....	.....	.....
1872	.....	.....	.....	.....	.....	.....
1873	.....	.....	.....	.....	.....	.....
1874	.....	.....	.....	.....	.....	.....
1875	.....	.....	.....	4,200,000	.....	.....
1876	1,100,112	.....	.....	.....	.....	.....
1877	1,244,206	.....	.....	.....	.....	.....
1878	1,289,706	.....	.....	.....	.....	.....
1879	1,452,794	.....	.....	.....	.....	.....
1880	1,461,690	10,653,435	.....	.....	.....	.....
1881	1,513,096	.....	.....	.....	.....	.....
1882	1,620,814	.....	.....	.....	30,000	.....
1883	1,790,388	.....	.....	.....	.....	.....
1884	2,001,667	.....	43,000,000	.....	.....	.....
1885	2,145,646	.....	43,000,000	.....	.....	.....
1886	2,261,561	.....	42,700,000	.....	.....	.....
1887	2,421,290	.....	42,740,000	.....	.....	.....
1888	2,488,851	.....	43,000,000	.....	.....	.....
1889	2,762,518	.....	43,500,000	.....	.....	.....
1890	3,274,196	14,384,190	43,750,000	.....	.....	.....
1891	3,351,694	14,640,000	44,750,000	.....	.....	.....
1892	3,402,232	15,200,000	45,270,000	.....	385,314	.....
1893	3,575,917	15,700,000	45,270,000	.....	381,781	.....
1894	3,649,736	16,100,000	45,190,000	.....	530,074	.....
1895	3,809,929	16,650,000	45,400,000	6,571,332	580,945	.....
1896	3,932,946	17,333,396	44,900,000	.....	692,384	.....
1897	4,065,618	18,228,991	44,500,000	.....	768,328	.....
1898	4,259,720	18,434,244	44,900,000	7,115,500	1,037,817	.....
1899	4,728,333	19,329,092	45,600,000	.....	1,170,337	.....
1900	4,945,783	19,472,232	45,600,000	8,031,400	1,274,000	550,000.
1901	5,006,936	20,196,835	46,100,000	8,434,601	1,234,976	.....
1902	5,006,965	20,907,212	49,727,107	.....	1,230,697	.....
1903	5,043,297	21,212,827	49,700,000	.....	1,381,306	.....
1904	5,118,121	22,197,522	49,500,000	.....	1,345,585	.....
1905	5,163,486	22,861,043	50,964,874	8,832,016	1,426,594	.....
1906	5,279,595	24,628,379	52,796,230	9,121,259	1,472,253	.....
1907	5,333,275	25,681,509	52,585,362	9,730,209	1,540,452	750,000
1908	5,756,020	26,133,442	55,218,024	9,850,209	1,795,879	.....
1909	6,053,231	27,914,085	57,026,422	10,162,872	1,954,892	.....
1910	6,195,671	28,299,482	57,731,829	10,200,000	2,099,764	.....
1911	6,357,460	29,064,492	58,002,435	10,480,090	2,170,796	831,000.
1912	6,463,929	29,962,713	58,140,220	10,725,732	2,176,748	833,112.
1913	6,596,862	30,579,000	58,481,000	10,920,426	2,414,499	947,406
1914	6,778,895	32,227,840	59,317,187	10,162,872	2,657,174	1,000,000
1915	6,848,744	32,400,792	59,905,000	10,163,000	2,807,514	.....
1916	6,839,877	32,653,164	59,811,222	.....	2,875,904	1,029,218
1917	6,738,697	33,535,000	60,973,000	.....	3,060,478	1,126,568
1918	6,653,871	34,219,156	57,685,841	.....	3,227,678	.....
1919	6,689,680	34,648,928	59,182,683	.....	3,488,262	1,416,556
1920	6,763,076	34,946,721	60,079,394	8,262,872	3,813,680	1,585,300
1921	6,870,804	35,632,193	60,053,246	.....	.....	1,650,000

LOOMS.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1870			441,000			
1871						
1872						
1873						
1874						
1875						
1876	9,139					
1877	10,385					
1878	10,533					
1879	13,018					
1880	13,502					
1881	13,707					
1882	14,172					
1883	15,373					
1884	16,262					
1885	16,537		561,000			
1886	17,455					
1887	18,536					
1888	19,496					
1889	21,561					
1890	23,412					
1891	24,531					
1892	25,444		660,000			
1893	28,164					
1894	31,154					
1895	35,338	362,067	606,585	245,000	6,000	
1896	37,270	354,358				
1897	37,584	379,341			2,852	
1898	38,013	384,745		240,000	2,798	
1899	39,069	392,690			2,757	
1900	40,124	439,465	648,820	211,818	5,045	
1901	41,180	411,106		211,818		
1902	42,584	477,072				
1903	44,092	488,760	684,000		5,049	
1904	45,337	503,027			5,085	
1905	50,139	515,006	704,357	230,200	8,140	
1906	52,668	525,630	704,357	230,200	9,801	
1907	58,436	536,815	725,221		9,462	
1908	67,920	546,160	736,325		11,146	
1909	76,898	555,398	739,382		13,813	
1910	82,725	625,719	741,197	230,200	17,702	
1911	85,352	633,909	741,260		20,481	
1912	88,951	671,873	758,712		21,898	8,798
1913	94,136	709,255	786,205		24,224	4,755
1914	104,179	696,387	805,452	230,200	25,443	
1915	108,009	689,840	808,148		30,068	
1916	110,268	719,358	808,796		31,295	4,755
1917	114,621	725,366	807,543		36,181	5,853
1918	116,484	712,426	787,679		40,891	
1919	118,221	700,620	790,936		44,401	7,193
1920	119,012	708,079	798,083	190,200	50,583	7,660
1921	123,783	719,120	790,399			

ESTIMATE OF COTTON CROP.

Season.	United States of America.	India.	Season.	United States of America.	India.
	Bales of 500 lbs. net.	Bales of 400 lbs. net.		Bales of 500 lbs. net.	Bales of 400 lbs. net.
1870-71	3,842,748	.....	1895-96	6,818,238	2,670,388
1871-72	2,634,964	.....	1896-97	8,305,524	2,264,890
1872-73	3,440,112	.....	1897-98	10,812,224	2,473,033
1873-74	3,667,440	.....	1898-99	11,008,368	3,015,269
1874-75	3,371,280	.....	1899-00	9,026,276	1,090,168
1875-76	4,113,216	.....	1900-01	10,028,830	2,953,381
1876-77	3,937,120	.....	1901-02	10,401,888	2,744,591
1877-78	4,296,600	.....	1902-03	10,311,084	3,367,030
1878-79	4,536,156	.....	1903-04	9,661,932	3,160,665
1879-80	5,230,988	.....	1904-05	13,408,228	3,791,000
1880-81	6,077,520	.....	1905-06	10,919,448	3,416,000
1881-82	4,921,312	.....	1906-07	13,269,200	4,934,000
1882-83	6,533,000	.....	1907-08	11,074,888	3,122,000
1883-84	5,278,812	.....	1908-09	13,513,026	3,692,000
1884-85	5,249,520	.....	1909-10	10,134,532	4,718,000
1885-86	6,088,450	.....	1910-11	11,785,200	3,853,000
1886-87	6,031,072	.....	1911-12	15,811,182	3,288,000
1887-88	6,581,898	.....	1912-13	13,934,752	4,610,000
1888-89	6,619,806	.....	1913-14	14,231,856	5,065,000
1889-90	6,975,932	.....	1914-15	14,893,824	5,209,000
1890-91	8,222,952	.....	1915-16	12,953,450	3,738,000
1891-92	8,567,100	1,697,615	1916-17	12,975,569	4,502,000
1892-93	6,330,800	2,272,716	1917-18	11,911,896	4,000,000
1893-94	7,140,336	2,529,325	1918-19	11,602,634	3,978,000
1894-95	9,522,216	2,223,029	1919-20	12,217,552	5,845,000
			1920-21	11,355,300	3,601,000
			1921-22	.....	4,480,000

Below is a comparative statement of Cotton Consumption, Yarn and Cloth production by mills in Japan for a series of years :—

Year.	Cotton consumed.	Yarn produced.	Yarn exported.	Cloth produced.
	Bales of 400 lbs.	Bales.	Bales of 400 lbs.	Yards.
1903	975,608	801,737	307,201	76,702,213
1904	822,065	695,213	257,307	80,947,348
1905	1,058,226	905,536	267,383	114,908,132
1906	1,110,683	945,167	267,348	137,773,415
1907	1,150,286	983,481	226,472	135,253,029
1908	1,058,107	878,570	167,842	147,443,838
1909	1,223,506	1,025,244	258,878	181,976,972
1910	1,358,980	1,134,780	347,633	226,313,958
1911	1,348,012	1,129,267	285,009	289,039,671
1912	1,590,579	1,352,209	374,933	342,584,684
1913	1,780,846	1,517,982	468,736	416,725,357
1914	1,989,643	1,666,181	569,990	454,901,674
1915	2,019,553	1,720,264	575,891	502,076,621
1916	2,238,967	1,925,579	547,147	560,181,108
1917	2,264,859	1,923,841	470,852	594,649,419
1918	2,133,070	1,803,866	421,513	656,925,420
1919	2,243,884	1,920,782	230,333	739,390,012
1920	2,130,790	1,816,976	304,925	762,037,360

ELECTION OF CHAIRMAN OF THE ASSOCIATION FOR 1922.

The annual ballot for the office of Chairman of the Association took place on the 9th January 1922, and resulted in the re-election of **Mr. J. A. Kay**.

ELECTION OF DEPUTY CHAIRMAN OF THE ASSOCIATION FOR 1922.

The annual ballot for the above office took place on the 16th January 1922, and resulted in the election of **Mr. S. D. Saklatvala**.

ELECTION OF COMMITTEE FOR 1922.

The ballot for the remaining members of the Committee for the year 1922 was held on the 23rd January 1922, and resulted in the election of:—

Sir Sassoon David, Bart. ; Sir Dinshaw Petit, Bart. ; Sir Fazulbhoy Currimbhoy, Kt., C.B.E. ; Sir Vithaldas D. Thackersey, Kt., M.L.A. ; H. S. Captain, Esq. ; Mathradas Goculdas, Esq. ; Tricumdas Gordhandas, Esq. ; J. Herbertson, Esq. ; Fazulbhoy Joomabhoy Lalji, Esq. ; H. M. Metha, Esq. ; Narottam Morarji, Esq. ; Rattansi Morarji, Esq. ; Jehangir B. Petit, Esq., M.L.C. ; Munmohandas Ramji, Esq., M.L.A. ; N. B. Saklatvala, Esq. ; F. Stones, Esq., O.B.E. ; S. Taylor, Esq. ; C. N. Wadia, Esq., C.I.E.

MEMBERSHIP OF THE ASSOCIATION.

The total Membership of the Association on the 31st December 1921 was 95, the same as at the end of 1920.

The following Members were elected during the year under report:—

The Pioneer Rubber and Industrial Co., Ltd.

The Premier Mills, Ltd.

The Moon Mills, Ltd.

The following ceased to be members of the Association:—

The Gold Mohur Mills.

The Simplex Mills.

The Kilachand Mills Company, Ltd.

INDIAN LEGISLATIVE ASSEMBLY.

ASSOCIATION'S REPRESENTATIVE.

Owing to the death of **Mr. Rahimtoola Currimbhoy**, the Association's representative in the Indian Legislative Assembly, the Association was called upon by Government in June 1921 to elect a representative in his stead and **Sir Vithaldas Damodar Thackersey, Kt.**, was, in accordance with the prescribed regulations, duly elected.

BOMBAY LEGISLATIVE COUNCIL.

ASSOCIATION'S REPRESENTATIVE.

Mr. N. B. Saklatvala, the Association's representative on the Legislative Council of the Governor of Bombay, resigned his seat on proceeding to Europe in June 1921, and **Mr. Jehangir Bomanji Petit** was, in accordance with the prescribed regulations, elected to serve in his stead.

PORT TRUST BOARD.

ASSOCIATION'S REPRESENTATIVE.

In exercise of the power conferred by Sub-section 1 of Section 6 of the Bombay Port Trust Act, 1879 (VI of 1879), the Governor of Bombay in Council directed, in January 1921, that the election of the two elected members under the said section for the term of office commencing from the 1st April 1921 should be made as follows:—

One by the Millowners' Association, Bombay, and

One by the Native Piece-goods Merchants' Association, Bombay.

In accordance with Rule 8 of the Association's Rules for the election of a representative to serve on the Board of Trustees of the Port of Bombay, **Sir Vithaldas D. Thackersey, Kt.**, was duly elected.

ASSOCIATION'S REPRESENTATION ON THE PORT TRUST BOARD.

Early in August 1921, the Committee were informed that the Board of Trustees of the Port of Bombay had addressed the Government of Bombay recommending certain changes in their constitution so as to embody a greater number of members of the Indian commercial community and thus do away with sectional representations.

The Committee addressed the Government of Bombay in the matter and pointed out that the Millowners of Bombay, as represented by this Association, by virtue of their vested interests in the city and the magnitude of their trade, were entitled to separate and continuous representation on the Board.

The Committee expressed a hope that Government, before deciding to make any changes or alterations on the lines recommended, would give the Millowners full opportunity of expressing their views and, to that end, furnish this Association with detailed information regarding the changes advocated. (*Appendix A-1*.)

ADVISORY COMMITTEE TO THE DIRECTOR OF DEVELOPMENT.

ASSOCIATION'S REPRESENTATIVE.

The Government of Bombay in January 1921 requested the Association to elect a representative to serve on the Advisory Committee (for Bombay City) to the Director of Development and the Committee nominated **Mr. Jehangir B. Petit, M.L.C.**

CITY OF BOMBAY IMPROVEMENT TRUST BOARD.

ASSOCIATION'S REPRESENTATIVE.

Sir Sassoon David, Bart., the Association's representative on the Board of the City of Bombay Improvement Trust, resigned his seat in February 1921, and as his term of office would, in the ordinary course, have expired on the 31st March 1921, **Sir Vithaldas D. Thackersey, Kt.**, was, under the provisions of Rule 8 of the Association's Rules and Regulations, elected to fill the casual vacancy as well as to serve for the term of office commencing from the 1st April 1921.

SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS.

ASSOCIATION'S REPRESENTATIVE.

Owing to the death of **Mr. Rahimtoola Currimbhoy**, the Association's representative on the Advisory Board of the Sydenham College of Commerce and Economics, Bombay, the Association was asked to nominate a representative to serve in his stead, and the Committee nominated the Chairman, **Mr. J. A. Kay**.

SMOKE NUISANCES COMMISSION.

ASSOCIATION'S REPRESENTATIVES.

Mr. N. B. Saklatvala, one of the Association's representatives on the Bombay Smoke Nuisances Commission, resigned his seat in June 1921 on proceeding to Europe, and the Committee nominated **Mr. C. N. Wadia, C.I.E., M.L.C.**, to serve in his stead.

In October 1921 the Government of Bombay informed the Association that the period of appointment of the existing Bombay Smoke Nuisances Commission would expire on the 31st December 1921 with effect from which date a new Commission would be constituted under the Act for a further period ending 31st December 1923. Government requested the Association to select two members for appointment on the new Commission. The Committee accordingly re-nominated **Mr. C. N. Wadia, C.I.E., M.L.C.**, and **Mr. W. A. Sutherland**.

COTTON CONTRACTS BOARD.

ASSOCIATION'S REPRESENTATIVES.

Mr. A. Geddis and **Mr. Munmohandas Ramji, M.L.A.**, the Association's representatives on the Cotton Contracts Board, resigned their seats in April and July 1921 respectively, and **Mr. C. N. Wadia, C.I.E.**, and **Captain E. V. Sassoon** were elected to fill the vacancies.

CENTRAL COTTON COMMITTEE.

ASSOCIATION'S REPRESENTATIVE.

(See Report 1920, pp. 56 and 255.)

The Government of Bombay in May 1921 asked the Association to nominate a representative to serve on the Indian Central Cotton Committee. The Committee of the Association accordingly nominated the Chairman, **Mr. J. A. Kay**.

THE EMPIRE COTTON GROWING CORPORATION.

ASSOCIATION'S REPRESENTATIVE.

(See Report 1917, pp. 27 and 110, 1920, pp. 17 and 73.)

The Secretary of the Empire Cotton Growing Corporation, at the end of November 1921, informed the Committee that at a meeting of the Privy Council on October 11th, 1921, the King had been pleased to approve the grant of a Charter incorporating the Empire Cotton Growing Corporation. He added that the Charter had since been issued and directed the Committee's attention to By-law 22, from which it was noted that the provisional Council named would hold office only until the first General Meeting, which, by Clause 20 of the Charter, must be

held within three months of the date of the granting of the Charter. Under the By-laws the Bombay and Ahmedabad Millowners' Associations were entitled to nominate one member jointly. Accordingly he requested the Committee to confer with the latter Association and let him know, by cable if possible, if it was desired to renominate the then representative of both Associations, Mr. W. H. Brady, to serve on the Council for the further period of three years, specified in Clause 22 of the Charter.

He added that the enquiry was being addressed to all bodies having the right of nomination to the Council, so that if the replies were received before the date of the General Meeting, which it was hoped to hold in the last week of January, the new Council might be constituted immediately thereafter.

In addressing the Ahmedabad Millowners' Association, the Committee informed them that they were disposed to recommend the nomination of Mr. Brady as the permanent representative in question and desired to be advised whether the suggestion met with the approval of that body.

In reply the Ahmedabad Millowners' Association intimated that they approved of the selection of Mr. Brady for a period of three years as provided for in Clause 22 of the Charter of Incorporation, and the Secretary of the Empire Cotton Growing Corporation was accordingly advised to that effect by cable. (*Appendix A-2.*)

ADVISORY COMMITTEE OF THE ROYAL INSTITUTE OF SCIENCE. BOMBAY.

ASSOCIATION'S REPRESENTATIVE.

The Bombay Government in November 1921 asked the Association to nominate a representative to serve on the Advisory Committee of the Royal Institute of Science, Bombay.

The Committee accordingly nominated the Chairman, Mr. J. A. Kay, to serve as the representative of the Association upon the Advisory Committee in question.

The following are the rules relating to the Advisory Committee:—

"1. The functions of the Committee shall be purely advisory, but the Secretary to the Committee shall place before it the budget of the Institute and any new proposals in connection with the institution, and shall submit them to Government together with the remarks of the Committee thereon.

2. The Committee shall consist of:—

Non-official Members.

- (1) The Vice-Chancellor of the Bombay University (Chairman);
- (2) & (3) Two representatives appointed by the Senate out of the Fellows in the Faculty of Science;
- (4) & (5) Two representatives of Indian Industry (one elected by the Indian Merchants' Chamber and Bureau and one by the Millowners' Associations of Bombay and Ahmedabad, alternately);
- (6) One representative of the St. Xavier's, Wilson and Fergusson Colleges in rotation;
- (7) One representative elected by the donors.

Official Members.

- (8) The Director of Industries ;
- (9) & (10) Two of the senior Professors in the College ;
- (11) The Principal (Secretary).

The non-official members will hold office for three years.

3. The Chairman or in his absence the senior official member present shall preside. The ruling of the President in regard to all questions of procedure shall be final.

4. The Principal of the Institute shall be *ex-officio* Secretary to the Committee.

5. Two half-yearly meetings will be held as a matter of course but the Chairman may on his own motion, and shall on the requisition of any two members, hold more meetings if required. These meetings will be held in the premises of the Institute.

6. Notice of the time and place of meeting will be issued to each member by the Secretary under instructions from the Chairman at least sixteen days in advance.

7. Four members of the Committee exclusive of the President shall form a quorum.

Note.—Should the quorum fail and should the President consider the meeting as constituted specially competent to discuss the issue in point, the proceedings shall go forward, the opinion of the other members being subsequently obtained by circular.

8. The Committee is authorised to call in experts for the consideration of any question on which expert advice is required and to recommend the appointment of sub-committees to deal with particular questions or with special branches of the work of the Institute. Before consulting any expert whom it is proposed to remunerate for his advice, the Committee should obtain the sanction of Government to the payment of such remuneration.

9. The official members when attending meetings will draw travelling allowance under the Civil Service Regulations. The non-official members will be paid travelling allowance admissible to an officer of the first class but without daily allowance.

10. It is expected of members that they will from time to time pay personal visits to the Institute and thus keep in touch with its circumstances, its work and its needs and aspirations."

LEAGUE OF NATIONS.

COMMISSIONS OF ENQUIRY.

(See Report, 1920, pp. 46 and 208.)

The Association was asked by the Bombay Government, in June 1921, to elect a member, in place of the late Mr. Rahimtoola Currimbhoy, to serve as a representative of Indian Employers on the Panel of Employers formed in connection with the appointment of Commissions of Enquiry under Article 412 of the Treaty of Versailles. The Committee nominated the Chairman, Mr. J. A. Kay.

TECHNICAL AND INDUSTRIAL EDUCATION IN THE BOMBAY PRESIDENCY.

(See Report, 1920, pp. 18, 75.)

As was noted in the report for 1920 the Committee of the Association received the invitation of the Government of Bombay, nominated Mr. Rahirmit to Currimbhoy to represent the Association on the Committee that was appointed for the purpose of drawing up a comprehensive scheme for technical industrial education in the Bombay Presidency. Pursued by

Early in 1921 the Bombay Government forwarded to the Association a copy of the terms of reference to the above Committee. They were :—

- “ 1. To examine existing facilities for imparting higher education in mechanical engineering and technology and to suggest measures, including provision for research work, needed to prepare leaders, organizers and experts, that is, persons qualified to fill leading executive positions in business.
2. To submit similar proposals for imparting industrial and technical education of the high school and middle school grades, including laboratory practice, needed to train technical assistants, managers, foremen, etc., that is persons qualified to hold subordinate positions in large factories or industries or responsible positions in smaller ones.
3. To submit proposals for making provision for vocational schools, apprentice schools, continuation schools, etc., required for training skilled craftsmen and artisans for industries and industrial arts ; and for measures needed to spread among workmen and the masses generally, a knowledge of the elements of modern business methods and discipline, and of the use of tools, machinery and labour saving devices.
4. To suggest practical measures needed for training girls and women to qualify them for industrial careers suited to their special aptitudes, the lower grades of training to include cookery, dress-making and other household arts.
5. To specify the relations that should exist between each of these classes of training and the corresponding grades of general (*i.e.*, primary, secondary and university) education and to suggest how far the co-operation of public and private institutions and agencies and of advisory committees of leading men in the professions might be enlisted for promoting industrial and technical training.
6. To submit concrete proposals with rough estimates of capital cost and maintenance charges for the early establishment of new institutions and for additions to or modifications of existing institutions, including provision for the administration and supervision of the entire scheme proposed.”

Subsequently in May 1921, the Government of Bombay, owing to the death of Mr. Rahimtoola Currimbhoy, requested the Association to nominate another representative and the Committee submitted the name of Mr. J. A. Kay. (Appendix A-3.)

3

MEMBERSHIP SUBSCRIPTION.

preside.

A Special Meeting of the Committee of the Association was held on Monday, the 27th June 1921, to consider the desirability, in view of the state of the Association's finances, of effecting an increase in the annual subscription to the Association and, if so decided, to determine the amount of such increase and the date from which the same should have effect. At the meeting in question the following Resolution was passed unanimously and subsequently confirmed at the regular Fortnightly Meeting of the Committee held on the 4th July 1921 :—

“That having regard to the estimated deficit in the present year's working of Rs. 16,817, the Committee, in full compliance with the provisions of Rule 33 of the Association's Rules and Regulations, hereby resolve that the total subscription payable by all members of the Association shall be increased by 50 per cent. with retrospective effect from the 1st January 1921, and that all members shall be requested to pay to the Secretary at the earliest possible date all sums now due in consequence of the said increase.”

At a Meeting of the Committee of the Association held on the 5th December 1921, it was unanimously decided, in accordance with Rule 33 of the Association's Rules and Regulations, to fix the membership subscription for the year 1922 as follows :—

- “(a) Rupees 8 for every 1,000 or part of 1,000 mule spindles, Rs. 8 for every 500 or part of 500 ring spindles and Rs. 6 for every 50 or part of 50 looms set up in the mill or mills, factory or factories, which, for the time being, shall belong to each member.
- (b) Rupees 2 for every Rs. 10,000 of the estimated value of the machinery, buildings and land shown on the audited balance sheet for the year 1921, of the factory or factories, not being spinning and weaving mills, which, for the time being, shall belong to each member :

Provided that the minimum subscription payable by any one member shall be Rs. 100.”

RULES AND REGULATIONS OF THE ASSOCIATION.

A Special General Meeting of the Members of the Association was held in the rooms of the Association on Monday, the 28th February 1921, for the purpose of adopting certain proposed alterations in the rules of the Association. A copy of the proceedings of the above meeting is printed in *Appendix A-4*.

BOMBAY LEGISLATIVE COUNCIL.

ELECTION EXPENSES OF CANDIDATES FOR THE LEGISLATIVE COUNCIL.

The Government of Bombay, on the 29th of July 1921, forwarded to the Association, for an expression of opinion, a copy of a letter that they had received from the Government of India in regard to the question of laying down a limit to election expenditure by candidates.

The Government of India were inclined to think that it would serve no purpose to lay down that the total expenditure of all kinds that might be incurred by a candidate in any constituency or class of constituencies should not exceed a prescribed maximum, for example, to mention a figure that had been suggested, Rs. 6,000. What seemed to them to be required rather was a detailed schedule, such as the English law prescribed, which would specify the objects on which expenditure would be permissible and the amount that might be incurred in connection with each of those objects.

In reply the Committee stated that, owing to the different nature of the conditions obtaining in the Bombay Millowners' Association's constituencies from those in other constituencies, the subject was not one in which the Committee were able or qualified to express an opinion. (*Appendix A-5.*)

THE INDIAN INSTITUTE OF SCIENCE, BANGALORE.

In November 1921 the Committee were advised that in consequence of a report of the Standing Committee of the Court of Visitors of the Indian Institute of Science, Bangalore, the Governor-General in Council, by virtue of the powers vested in him by Regulation 35 of the Regulations for the administration and management of the properties and funds of the Institute, had appointed a Special Committee to enquire into and report on certain matters relating to the Institute.

The Special Committee was constituted as follows :—

Chairman.

Sir William J. Pope, K.B.E., F.R.S., Professor of Chemistry, Cambridge University.

Members.

The Hon'ble Sir Ashutosh Mukharji, Kt., C.S.I., M.A., D.L., Puisne Judge, Calcutta High Court and Vice-Chancellor, Calcutta University.

Sir Henry H. Hayden, Kt., C.S.I., C.I.E., D.Sc., F.R.S.

Professor C. V. Raman, Professor of Physics, Calcutta University.

Secretary.

Dr. Alfred Hay, D.Sc., M.I.E.E., Officiating Director, Indian Institute of Science, Bangalore.

The terms of reference to the Committee were :—

"1. To examine the working of the Institute during the past ten years and to report on its present state.

2. To consider what changes, if any, are necessary in the Constitution and Scheme of Management of the Institute in order to secure its government in the best possible way and to make recommendations accordingly. In particular, to consider and make recommendations regarding the body or bodies in which the management of the Institute should vest, the power which should be given to such body or bodies, including their relations with the Director and the professional staff, and the composition of such body or bodies.

3. To consider and make recommendations regarding the extent to which the principal contributors to the endowment, including the Government of India, should exercise control over the management and working of the Institute. In particular, to indicate whether the principal contributors should expressly be given the right, and if so, within what limits, to obtain the assistance of the Institute in the matter of the investigation of particular problems, the acceptance of students, or any other matter.

4. To consider and make recommendations as to what should be the future policy and lines of development of the Institute; in doing so, to estimate the present position of post-graduate and research work in pure and applied science in India, and to indicate the place which the Institute will occupy with reference to this. In particular, to indicate whether the Institute should confine itself to the investigation of such problems only as bear on the application of science to Industries or whether its scope should include investigation in pure science.

5. To consider and make recommendations as to whether in view of the immediate and prospective increase in the income of the Institute, it should undertake research, training in research, or training generally in any additional branches of science.

6. To consider and make recommendations regarding the means of co-ordinating the work of the Institute with that of similar institutions in India and abroad.

7. To consider and make recommendations regarding the method of selecting and appointing the Director of the Institute and other members of the professional staff, the qualifications which should be required of candidates for those appointments and the terms which should attach to such appointments, including pay, leave and allowances during absence.

8. To consider and make recommendations as to the relations which should subsist between outside bodies or persons, including Governments and Administrations, and the professional staff, in respect of the professional services of the latter. In particular to consider whether the professional staff should be permitted to accept private practice; in the latter case, to propose rules to regulate the receipt of fees and the method of utilising such fees; also the conditions which should govern the publication of the results of research undertaken for outside bodies or persons with reference to patent rights and copyright.

9. To consider and make recommendations regarding the subordinate staff necessary to assist the Director in the discharge of his duties.

10. To consider and make recommendations regarding the admission and training of students; in particular, to consider the best means to train Indian students with a view to enable them to qualify themselves for appointment on the professional staff.

11. To consider and make recommendations regarding any other matter which the Committee may consider to be of fundamental importance to the welfare of the Institute."

The Committee of Enquiry in question asked for the views of this Association upon the various points raised in the above terms of reference.

In reply the Committee stated that they were strongly of opinion that it was a matter of fundamental importance to the future progress of the Institute that it should be moved from its site in Bangalore and located in closer proximity to a centre of responsible public opinion, *e.g.*, Bombay or Poona. The Committee were not unmindful of the possibility that climatic conditions in this Presidency might not prove to be as suitable for research work as those obtaining in Bangalore, but they considered that it was even more essential that the managing body of the Institute should be in the closest possible touch with public opinion, not only in order that it might keep abreast of the manifold developments and discoveries which were of almost daily occurrence in the realms of both pure and applied science but also in order that, by so doing, it might render it easier for industrial concerns to avail themselves of the facilities offered and also for the Board itself to comprise the highest authorities in the country many of whom were only available for consultation in the near vicinity of the larger cities.

Although the Institute was designed primarily with a view to the extension of original research work in pure as well as applied science, the Committee considered that the textile industry, which was the principal industry in India, had not profited in the least by its inauguration. So far as the Committee were aware, no research work of any kind had been undertaken in the interests of the industry which they represented nor had they heard of any students being engaged in advanced studies of the chemistry involved in the processes of dyeing, sizing, finishing or calico printing. The Committee, however, submitted that the textile industry afforded a fine field for scientific research work as it embodied numerous processes requiring scientific knowledge and the use of various chemicals and other ingredients in the treatment and finishing of textile goods; and the Committee averred that an efficient Institute of Science would be of immense benefit to such an industry.

As far as millowners, therefore, were concerned the work of the Institute at Bangalore during the past 10 years had been very disappointing. The reason, the Committee considered, was not far to seek. The Management of the Institute did not seem to have concerned itself with the real scientific needs of the country. No Indian student seemed to have been sufficiently trained to take up the work of a chemical adviser to textile concerns. Those members of this Association who were in touch with the practical working of the Institute attributed the failure to the existing constitution of the Council of the Institute where the influence of the professional staff seemed to predominate. The members of that staff appeared to have devoted more attention to their own private work than to the actual training of

Indian students. The Committee accordingly thought that a change in the constitution was necessary. Although they were not prepared to suggest the exact form which the new constitution might take, they felt strongly that in the new Council the professional staff should have no other representative than the Director himself. They also suggested that private work by individual members of the staff should not be allowed and that all energy should be directed towards research work in pure as well as applied science.

Further, in view of the fact that the income of the Institute had increased considerably, with a certainty of a still greater increase in the near future, the Committee recommended that special attention might be devoted to subjects affecting the textile industry. They believed competition in the textile trade would be very keen in the future, and, unless the Indian section was equipped in a thoroughly scientific manner, it would lag behind in the race. They accordingly made the following suggestions, the adoption of which, they believed, would considerably increase the scope of the Institute's work and, at the same time, prove of benefit to the textile industry in particular :—

1. Useful knowledge might be obtained by students engaged in research work by experimenting in different mixtures of the various materials used in sizing and the various methods of preparing the size, having regard to the Indian climate.

2. In Bleaching there was room for research in the prevention of oxy-cellulose which occurred sometimes in the processes hitherto used.

3. In the Dyeing Department research would be useful in the treatment of yarn and cloth after dyeing with a view to obtain colours faster to light and washing. The use of indigenous vegetable dyes would also afford a large field for research and far-reaching results might be obtained. There was no reason why the Institute should not join in the search for new colours from coal tar or even from crude oil.

4. Perhaps useful work could also be done by training students in the art of calico printing. Such students must acquire all the knowledge required for bleaching, dyeing and finishing and must be trained in the harmonious blending of colours, to produce a pleasing effect in a design. They must be given an opportunity of becoming acquainted with all the known processes in use to produce the different styles of printing, also a knowledge of the different methods by which engraving on copper rollers could be done and maintained. (*Appendix A-6.*)

JOINT STOCK COMPANIES.

RATIO OF MINIMUM SUBSCRIPTION TO AUTHORISED CAPITAL.

The Government of Bombay, in February 1921, forwarded to the Association, for an expression of opinion, a copy of a letter they had received from the Government of India with reference to a suggestion that had been made that the Indian Companies Act should be amended so as to provide that the minimum subscription on which the Directors might proceed to allotment and the Company commence business should bear a reasonable proportion to the amount of the authorised capital.

In particular the Government of India asked for an opinion on the following points :—

- (1) Should the Indian Companies Act require that a minimum percentage of the authorised capital should be subscribed before allotment was permitted ?
- (2) Should the Indian Companies Act require that a minimum percentage of the authorised capital should be paid up before allotment was permitted ?
- (3) If so, what should the minimum percentages be ?

In reply the Committee stated that they were of opinion that the Indian Companies Act should be so amended as to require that 25 per cent. of the authorised capital of a Joint Stock Company should be subscribed before allotment was permitted, and that allotment should be permitted when 25 per cent. of the amount subscribed had been paid up. (*Appendix B-1.*)

BLANK SHARE TRANSFER DEEDS.

The Government of Bombay, in March 1921, asked for the opinion of the Association on a proposal that had been made by the Government of India to the effect that action should be taken in India on the lines of sections 77 and 78 of the English Finance Act of 1910, which imposed on each contract note of a share broker, a stamp duty varying from between 1-40th to 1-200th per cent., required all contracts for the purchase and sale of shares to be covered by a contract note so stamped and declared the brokers' right to a commission to be unenforceable unless the contract note was duly stamped.

In reply the Committee stated that in their opinion the proposal was one that affected the stock-brokers' brokerage and it did not appear to be a matter in which they could express any views. (*Appendix B-2.*)

ASSESSMENT OF MERCANTILE PROFITS FOR PURPOSES OF INCOME TAX AND SUPER TAX.

The Government of Bombay, in April 1921, informed the Association that Mr. G. G. Sim, C.I.E., I.C.S., Joint Secretary to the Government of India, Finance Department, had been deputed to make enquiries and recommendations in consultation with local Committees in Bombay and other centres regarding the assessment of mercantile profits to Income Tax and Super Tax. Government enquired whether the Association desired to produce any witnesses before the Committee.

As, however, there were three members of the Committee of the Association on the Bombay local Committee, it was decided to express the views of the Association through these members and not to nominate separate witnesses.

The points that the members above referred to were asked to ventilate on behalf of the Association were :—

- (1) The exemption from Income Tax of insurance premiums paid in respect of stock-in-trade, including stores.
- (2) An allowance in respect of depreciation at the same rate as in the

- (3) A schedule for machinery on the same basis as was allowed in the United Kingdom.
- (4) The injustice of Super Tax being paid twice over in certain cases and in some cases three times.
- (5) That in the case of a man earning income from several sources, and also trading on his own account, exemption ought to be granted, provided his total income showed a loss.

Subsequently a Committee, called the All-India Income Tax Committee and consisting of nominees of the various local Committees, submitted a report to the Government of India and a copy of the report was forwarded by the Government of India to the Association for information.

From the report of the All-India Income Tax Committee, the Committee observed that all the above five suggestions made by Association had been accepted with the single exception of the one relating to super-tax. This is the fourth point in the above list, recommending that steps should be taken to remove the injustice of super-tax being paid twice over in certain cases and in some cases three times. The Committee were of opinion that the alteration proposed by them had been rejected on grounds which were not at all satisfactory. They decided not to relax their efforts in the matter but to renew the attack when the bill came up for consideration in the usual course before the Legislative Assembly.

Accordingly they addressed their representatives on that body, Sir Vithaldas D. Thackersey, Kt., M.L.A., and Mr. Munmohandas Ramji, M.L.A., requesting that they should urge the point forcibly upon the attention of Government and press for its acceptance; they had a very good case and the Committee could see no reason why it should not be accepted. (*Appendix B-3.*)

INCOME TAX ACT, 1918, AND SUPER TAX ACT, 1920.

PROPOSED AMENDMENT.

The Government of India towards the end of September 1921 forwarded to the Association, for an expression of opinion thereon, a copy of a Bill to consolidate and amend the law relating to Income-tax and Super-tax.

From the Statement of Objects and Reasons attached to the Bill it appeared that the Bill, which was designed to take the place of the Indian Income Tax Act, 1918 (VII of 1918) and the Indian Super Tax Act, 1920 (XIX of 1920), was based on the report of a Committee appointed to make recommendations for the amendment of those Acts, more particularly regarding the assessment of mercantile profits. The report of the Committee, it was stated, was published for general information on the 28th July 1921. The Bill dealt merely with the basis, the methods, and the machinery of assessment. The rates at which Super Tax and Income Tax would be charged would be determined by the annual Finance Act and the Schedule in the existing Acts had, therefore, been omitted from this Bill. This bill was a purely administrative measure, the provisions of which would be set in motion by the passing of the annual Finance Bill.

The Committee, after carefully considering the Bill, informed Government that they had no views to submit in regard to its provisions.

Subsequently, however, the Committee addressed all the commercial members from the Bombay Presidency on the Council of State and Legislative Assembly and informed them that, while approving generally the main features of the Bill in question, they were of opinion that the amendment of certain provisions of the Bill in its existing form was desirable in the interests of the general body of tax payers and of the mercantile community in particular.

The Committee felt that the adoption of the suggestions advanced in the following paragraphs would achieve the desired result and asked the members of the Council of State and Legislative Assembly to arrange for amendments on the lines suggested to be moved when the provisions of the Bill were under discussion in the Legislature or to support any motion which might be introduced to that end.

The alterations which the Committee suggested were as follows:—

(a) In Chapter III, Clause 10 (2) (IV), the insertion, after the words “for the purposes of the business”, of the words “in respect of insurance against loss of profits and fixed charges by such damage or destruction.”

(b) The insertion of an additional Sub-clause in Clause 10 (2) after Sub-clause (IV) to read as under:—

“ In respect of contributions made by a Company, Firm or Corporation to a regularly constituted provident fund for the benefit of its employees and interest allowed thereon.”

(c) The treatment of Clause 19, Chapter II of the 1918 Act, in connection with the adjustment of the profits of the year 1921 and the assessment for the year 1922 as if the legislation of 1918 had never been introduced and the provision of adjustments on that basis, credit being given for sums paid in advance. The Committee were in agreement with Government with regard to the advisability of abolishing the adjustment system introduced in 1918 but they considered that a sudden reversion to the old practice of assessment on the previous year would operate very unfairly in the case of Cotton Mills in general as, in the majority of such cases, profits had been steadily progressive. Now, however, that the profits in question were about to fall, or had fallen, in 1922 the prospect of any of the excess payments being refunded would disappear as, according to the provisions of the new Bill, the tax would be assessed in 1922 on the basis of the profits of the previous year. The Committee considered that their contention, as above urged, was so important that every effort should be made to urge the Government of India to adopt the procedure above indicated as providing the fairest method of dealing with the whole question of adjustment. (*Appendix B-1.*)

ARRIVAL AND DEPARTURE OF FOREIGN MAILS.

The Government of Bombay, in December 1921, forwarded a copy of a letter from the Government of India with reference to the proposed change in the timings of the arrival and departure of the Foreign Mails and requested to be favoured with an expression of their views upon the subject.

The Government of India in their letter stated that the contract with the Peninsular and Oriental Steam Navigation Company, for the conveyance of the Indian, China and Australian mails would terminate on January 31st, 1924, and that the conditions under which tenders for a fresh contract for the carriage of Indian mails should be invited were under discussion between the British Post Office, the Secretary of State, and the Government of India.

The Government of India proceeded to say that it was proposed that the service should consist normally of a service once a week from a port in the United Kingdom and from some port in the Mediterranean *via* the Suez Canal to Aden and Bombay, and *vice versa*. While parties tendering were at liberty to select any port in the Mediterranean as the Mediterranean port of departure and arrival, the forms of tenders were being prepared on the basis of a voyage between Marseilles and Bombay, for which alternative tenders would be called for the following periods of transit, *viz.*, in—

- (1) 336 hours ;
- (2) 324 hours ;
- (3) 312 hours ;
- (4) 300 hours ;

It was explained that such times would be inclusive of the time occupied by the passage through the Suez Canal, all stoppages at intermediate ports and all time, if any, occupied in the transfer of the mails from one ship to another. They would not include the time taken in the carriage of the mails between London and Marseilles, which would be approximately 25 hours. Under the existing contract a maximum period of 270 hours was prescribed in either direction for the conveyance of the mails by the sea-route between Brindisi and Bombay, but it was not proposed to re-open this route. Parties might tender separately for the conveyance of the Indian mails from China or Australia.

The Government of India added that according to pre-war timings the mails were due to arrive in Bombay on Friday morning and to depart on Saturday. That arrangement was liable to cause a rush and confusion in Bombay during the interval between the arrival of one mail steamer and the departure of the next. The hotels in Bombay tended to be overcrowded on Friday afternoon and night and the travellers were put to considerable inconvenience. It had been suggested that a better arrangement would be for the outgoing mail to leave Bombay on Friday and the incoming mail to arrive on Saturday. It was anticipated that this arrangement would not prove inconvenient to the Shipping Companies, since it would avoid the clashing of the incoming and outgoing mails at Marseilles, where accommodation for two steamers at the same time was not available at the P. & O. wharf, and at Bombay would relieve them of the pressure under which they were required to work under the old arrangement on Fridays and Saturdays. It would suit the Indian Post Office since, if the outgoing mail at Bombay were cleared on Friday, the staff would be ready to deal with the incoming mail on Saturday morning. From the point of view of the railways, it would mean economy in the use of the three postal special trains, which would arrive at the Ballard Pier on Friday and be ready to leave again on Saturday. It is believed also that the travelling public would appreciate the change. In

these circumstances the Government of India stated they would be glad if, after consulting the Chamber of Commerce and such other representative bodies as were likely to be interested in the question, the Government of Bombay would be so good as to favour them with an expression of their opinion on this point. The Government of India added that they would also be glad to consider any other points in connection with the new contract which the Government of Bombay might desire to raise.

In reply the Committee informed the local Government that they approved the suggestion that, in future, the outgoing mail steamer should leave Bombay on Friday instead of Saturday and that the incoming mail should arrive on Saturday instead of Friday. (*Appendix C.*)

PROPOSED CHANGING OF THE FINANCIAL YEAR.

The Finance Department of the Government of India, in the beginning of December 1921, addressed the Association on the question of changing the Indian financial year. The matter, it was stated, was one which had been raised on more than one occasion, and notably by the Royal Commission on Indian Finance and Currency of 1913 (generally known as the "Chamberlain Commission"), who, in paragraph 128 of their Report, in dealing with the difficulties which beset accurate budgeting in India, had remarked :—

"The revenues of India, whether shown under Railways or Customs or directly under the head of Land Revenue, fluctuate to an extraordinary extent with the success or failure of the agricultural operations of each year, and these again depend predominantly on the South-West Monsoon which spreads over the Indian Continent and Burma in the months of June to October. Under present arrangements the Indian Budget is presented before the end of March, and the Finance Member accordingly has to prepare his estimates in ignorance of the most important factor on which the results of the year will depend. The late Finance Member of the Viceroy's Council, indeed, has described the framing of a budget as a gamble in rain. We would observe, however, that the description applies only because the budget is taken before the monsoon. It is clear in fact, that, from the financial point of view, the present date is almost the most inconvenient possible for the budget, and the suggestion has therefore been made that the date of the beginning of the financial year should be altered from the 1st April to the 1st November or the 1st January. There may be administrative difficulties in carrying this suggestion into effect, but, financially, it would be a great improvement. Criticism directed against the inaccuracy of Indian budgeting is not effectively answered by a reference to the difficulties which arise under present conditions. It has to be shown further that these difficulties cannot be removed by a change of date without incurring graver disadvantages, and we commend the question to the consideration of the Government."

In a Despatch to the Secretary of State, dated the 6th August 1914, dealing with the Chamberlain Commission's Report, the Government of India had said :—
"Similarly, as anticipated by your Lordship, we propose to postpone for the present, consideration of the question of changing the Indian financial year. We considered this matter recently and came to the provisional conclusion that the

benefits derivable from such a change would not outweigh the disadvantages, taking into account the temporary dislocation of our accounts which must result."

But the Government of India considered that the time had come when it was desirable to arrive at a final conclusion on the matter, and stated that they would be glad to be favoured with the Association's observations in the light of the following considerations for and against any change.

As stated above, the object which the Chamberlain Commission had in view in making the suggestion was in order to facilitate more accurate budgeting. That, however, was not the only consideration. The central and provincial legislatures under the recent Reforms possessed very large powers in financial matters, and it was clear that the date for the framing and presentation of the annual Budget must to some extent depend upon the sessions of the legislatures. A further new factor was introduced by the clean cut which had been effected by the Reforms between central and provincial finances. So far as the central Government was concerned, the effect of the character of the monsoon upon the Indian budget was less direct than at a time when the Imperial Government received a considerable share of the land revenue, and, taking India as a whole, it was probably correct to say that the effect of a good or bad monsoon upon the revenues was, if not actually less, at any rate, more indirect than was the case formerly.

On the previous occasions when the matter had been under consideration, the two possible alternatives which were suggested to the existing date for the commencement of the financial year were: (1) the 1st November (or the 1st October); and (2) the 1st January. As advised at the moment, the Government of India were inclined to think that the first of these two alternatives must be ruled out. It would necessitate estimates being framed at a time when the ultimate effects of the principal monsoon could not be definitely gauged. Under the existing system, the agricultural conditions for, at any rate, the first half of the financial year could be fairly well estimated, which would not be the case with a year commencing on 1st November. It was probable, moreover, that the spending departments, such as the Public Works and the Railways, would find it difficult to make out a definite programme for the ensuing year at a time when the monsoon had not concluded. Further, it would entail very substantial changes, which might prove in practice extremely inconvenient, as regards the budget session of the various legislatures.

As between a financial year commencing on 1st April and one commencing on 1st January, the balance appeared more even. From the point of view of the effect of the monsoon upon the budget estimates, an ideal selection of the financial year would have to satisfy two conditions: (a) that the exact character of the principal monsoon should be known before the budget was finally settled; and (b) that the financial year should be that period during which the conditions created by the previous monsoon were operative. A financial year beginning on the 1st January would probably very well satisfy those criteria; the results of the winter rains would have been known before the estimates were finally closed, and the budget need only assume a normal autumn monsoon, and not both normal autumn and winter rains as hitherto.

A further factor which might materially affect the decision would be a change in the arrangement under which the Budget was presented before the beginning of the year to which it related. That arrangement was no doubt desirable and convenient, but it might be questioned whether it was essential. It would, in the opinion of the Government of India, constitute a very great improvement in the budgeting arrangements if, when changing the date for the commencement of the financial year, it was possible at the same time to dispense with the Revised estimates. The preparation of those estimates gave considerable trouble in the account offices and the finance departments of the central and provincial Governments, and they complicated the consideration of the Budget estimates for the following year by introducing a second set of estimates on which the Budget estimates themselves were largely based. The three months January to March were moreover those for which it was most difficult to prepare Revised estimates and past experience showed that very frequently the estimates for those months were largely thrown out.

It accordingly appeared to the Government of India that if, for example, the financial year began on 1st January and the Budget were presented in the latter part of that month or in the beginning of February, it would be possible to replace the Revised estimates by approximate actuals which should differ very little from the final actuals of the year; and the accuracy of the Budget estimates for the next year would be improved in consequence. A further advantage which would also conduce to more accurate budgeting, would be that departmental officers would not have to prepare their estimates for the succeeding year so long ahead of the commencement of the year. On the other hand, an obvious objection to such an arrangement was that grants could not be communicated to departmental officers until some time after the commencement of the new financial year. Even under the existing arrangements by which the Budget as a whole was passed by the Legislature before the commencement of the new year, it was in many cases not possible to communicate grants to disbursing officers till some months of the new year had elapsed; and it would be possible to introduce, with the approval of the Legislature or the Public Accounts Committee, an arrangement by which disbursing officers would incur expenditure on standing charges in the first few months to the extent to which they were authorised by the previous budget, expenditure on new items being incurred only after it had been ascertained by reference to superior authority that the Budget provision had been passed. A further disadvantage of the proposed change which however could scarcely be regarded as of decisive importance was that either new taxation would have to be made retroactive or the State would have to forego the proceeds for the first two or three months.

As against these advantages, there were certain disadvantages, which applied indeed to any change in the financial year. A change would upset all past accounts, vitiate all statistical comparisons, and, at any rate for a time, would involve considerable labour. Such difficulties would admittedly only be temporary, though the Government of India were inclined to think that changes of this kind were undesirable in themselves unless it could be shown that the new dates possessed some very marked advantages over those in use.

The above enumeration of the principal arguments for and against a change did not, the Government of India stated in conclusion, purport to be exhaustive.

The question was one which must be decided on a balance of advantages and disadvantages, and was also obviously one on which the views of Provincial Governments, and their convenience, must exercise a decisive influence. The matter was moreover one in which the commercial public was considerably concerned, particularly from the point of view of assessments to income-tax.

The Committee in replying to the Finance Department of the Government of India stated that they were of opinion that the commencement of the financial year might with advantage be changed from the 1st April to the 1st January. (*Appendix D.*)

REHABILITATION OF GOVERNMENT SECURITIES.

In a press communique, dated the 21st May 1921, the Government of India announced the appointment of two Committees, at Calcutta and Bombay, respectively, to advise Government generally on the question of the rehabilitation of Government Securities and particularly how best to give effect to the following resolution which was passed by the Council of State on 23rd February 1921 :—

“ This Council recommends to the Governor-General in Council that the financial policy of Government be so directed as to ensure the early rehabilitation of Government Securities, with due regard to the necessity of funding the temporary debt and to the provision of capital expenditure for productive purposes.”

The views of the Association on the question were asked, but the Committee had no views to put forward.

The Reports of the two Committees referred to above were published in September 1921, and the Government of Bombay forwarded for the Association's information a copy of each, together with a copy of the Government of India's communique in the same connection.

The Calcutta Committee's main recommendation was that a terminable loan with a long currency, and carrying interest at 5 per cent. free of income-tax (issued, if necessary, at a discount) should form the base loan for Government's future borrowing programme, and that holders of 3, 3½ and 4 per cent. securities should be allowed to convert their holdings into the new loan on payment of a cash subscription, the actual terms being left for settlement at the time the conversion was offered, having regard to the market quotations of the time. The main recommendation of the Bombay Committee was that Government should publicly announce that it would pay off the 3 and 3½ per cent. loans between the 45th and 50th year from that date and that it should undertake to purchase by public tender and to cancel each year two per cent. of the amount of such securities outstanding at the beginning of the year, such purchases to be effected during the course of the loan operations of the year.

The Government of India in their communique stated that the recommendations were thus closely bound up with the whole question of Government's future borrowing operations which was a matter under the Government of India's consideration. The Railway Committee's recommendations as

to the amount of capital expenditure which should be annually devoted to railway purposes further complicated the consideration of this question. The Government of India added that they were therefore not in a position to state the precise action that they proposed to take in the light of the recommendations of these two Committees. They would however carefully consider the said recommendations and arrive at a decision thereon as soon as the future liabilities in the matter of new capital expenditure had become sufficiently determined to enable Government to decide upon its borrowing policy for the future. (*Appendix E.*)

COAL & WAGON SUPPLY PROBLEM IN INDIA.

(*See Report, 1920, pages 34, 146.*)

As will be seen from the Report for 1920 Mr. C. A. Innes, C.S.I., C.I.E., I.C.S., Secretary to the Government of India in the Commerce Department, met the Committee on the 9th December 1920 in the rooms of the Association and informally discussed the coal situation with them. As a result of the discussion Mr. Innes was informed that the Association was unanimously of opinion that Government should revert to the "special indent" system. The Committee also agreed that an Advisory Committee to the Coal Transportation Officer should be appointed and that the Association should be represented thereon.

On the 5th February 1921 the Government of India informed the Committee by telegram that they had decided to appoint a Committee to consider and report on the question of the distribution of coal. From the terms of reference it appeared that this Committee would consider, *inter alia*, the question of the appointment of the Advisory Committee above referred to. The Association was to be represented on the Committee and Government requested to be advised of the name of the gentleman whom the Association desired to nominate. The Committee nominated the Secretary of the Association, whose part time services had recently been loaned to the Government of India for appointment as Coal Certifying Authority, Bombay, to serve as their representative on the proposed Committee and also upon the Advisory Committee when formed. Subsequently, however, the Government of India wired to the effect that, owing to several complaints having been received in regard to the composition of the Committee, the matter was under further consideration; the Association was accordingly requested to defer action. From subsequent developments it appeared that the question of the appointment of this particular Committee was dropped.

At a later date the late Mr. Rahimtoola Currimbhoy, M.L.A., the then Chairman, furnished the Committee with a copy of the proceedings of an informal Committee which the Government of India, taking advantage of the presence in Delhi of the members of the Council of State and the Legislative Assembly, had appointed to consider the whole question *de novo*. The members of the informal Committee were representative of both producers and consumers, Bombay interests being represented by the late Mr. Rahimtoola Currimbhoy, the Association's representative in the Legislative Assembly, and the Hon'ble Sir Arthur Froom, the representative of the Bombay Chamber of Commerce in the Council of State.

As was, however, anticipated, the Committee came to the conclusion that the interests of the consumers on the one hand and of the producers on the other

were irreconcilable. As a compromise, however, they recommended that the scheme outlined in their report, a copy of which will be found printed in full in the appendices, should be given a trial at any rate tentatively.

The Government of India subsequently announced that they had accepted the recommendations contained in the report subject to the modifications that iron and steel works should be ensured sufficient supplies to keep them at work and that necessary Government requirements should be given the same preference as public utility companies. The Government of India also reserved the right to withdraw the system proposed by the informal Committee, and to adopt any other system, if they considered such action on their part necessary or advisable.

The essential feature of the informal Committee's report was the constitution in Calcutta of a representative Committee, afterwards known as the Coal Transportation Committee, to draw up a detailed scheme for the distribution of coal wagons based on the recommendations of the informal Committee, with the modification accepted by the Government of India, and to submit the scheme, when formulated, to the East Indian and Bengal Nagpur Railways for a report as to whether it was workable from a railway point of view.

The scheme prepared by the Coal Transportation Committee in the above connection was subsequently published for general information in May 1921, but its introduction was delayed pending the collection and tabulation by the Committee of certain necessary information in regard to the collieries' raisings and contracts. It was then found that certain unforeseen difficulties, which were likely to effect the successful working of the scheme, had arisen. The principal were—

- (1) over-contracting by some collieries on a large scale ;
- (2) the difficulty experienced in obtaining details of contracts ;
- (3) over-purchasing by some consumers.

As the object of the original scheme was to ensure, as far as possible, that certain preferential consumers should be supplied in full first and that industries holding contracts with collieries should be safe-guarded in the matter of their supplies by the exercise of a check to see that wagons supplied on a *pro rata* basis were used to implement those contracts it will be readily understood why the existence of the above difficulties prevented the scheme from being worked as intended.

In October 1921 Sir Vithaldas Thackersey, M.L.A., who had been asked by Government to take the place of the late Mr. Rahimtoola Currimbhoy as the representative of the Cotton Mill Industry on the informal Committee, forwarded various papers which threw light on what had occurred in the meantime. At a meeting of the Coal Transportation Committee held at Simla in September 1921 a fresh scheme had been discussed and, subject to a joint minute of dissent by the representatives of consumers, was approved by the Committee. As this scheme, which is printed in full in the Appendices, also proved unworkable, it is unnecessary to describe in detail the nature of the arrangements proposed in connection with the preferential and public supplies. But briefly stated the proposals were that, if the scheme was approved by the interests concerned, it should be introduced with

effect from the 1st January 1922 and that the method of allocation should be as under :—

- (a) The Mining Engineer should receive preferential supplies up to a limit of 1,050 wagons on any one day.
- (b) The necessary requirements of public utility companies should also be met from preferential supplies.
- (c) After requirements under the above classes had been met the balance of the wagons available should be distributed amongst collieries *pro rata* to their raisings plus their stocks but less the amount of their sales to the Mining Engineer or public companies. From the wagons so received by a colliery, and on the joint application of buyer and seller, the number required to effect despatches against contracts should be given preference in loading. This arrangement should be known as "Special Transport Facilities."

Sir Vithaldas recommended that the scheme in question should be approved by the Committee subject to certain modifications, namely :—

- (a) That an alteration should be effected to provide that, in addition to the basis figure, the actual number of wagons supplied to each colliery during the previous month against those figures should also be published for the information of all concerned.
- (b) That, with reference to the provision made in the scheme for the registration of contracts by mutual arrangement between buyers and sellers, the seller should not have the option of cancelling the arrangement, when once the registration had been effected, without adequate and satisfactory reasons, *e.g.*, non-payment of bills, etc.

The Committee informed their representative in reply that they endorsed generally the suggested amendments and authorised him to communicate their approval to all concerned.

The position which had arisen in consequence of the failure of the scheme which was to have been adopted as a compromise between producers and consumers was further examined at a meeting of the original informal Committee held on the 26th of September 1921, and again in December 1921, but no workable scheme has yet been evolved. In justice to the Committee, however, it should be stated that the principal difficulty with which they were confronted throughout the negotiations was the fact that the situation at the collieries underwent such frequent and rapid changes that at no time were the issues clearly defined ; it often happened that at the beginning of a month the introduction of any scheme of wagon supply was unnecessary owing to the prevailing scarcity of coal, while by the end of the month the wagon shortage was as acute as ever. (*Appendix F-1*)

RAILWAY DEMURRAGE.

The Tata Iron and Steel Company, Limited, in May 1921, asked the Association to take up with the Railway Board the question of the liability of industrial companies to pay demurrage to railways on account of wagons being held up in consequence of a general strike at their (the Company's) works. The Tata Company suggested that in future it should be accepted as a principle that where a strike

broke out at the works of a company without warning, then such company should not be held liable for demurrage, but where wagons were loaded and despatched at the request of a company after a strike had broken out, the company should be held liable for demurrage.

The Committee in reply stated they regretted they were unable to express an opinion on the point raised, and suggested that the Tata Iron and Steel Company, Limited, might refer the matter to the Railway Conference Association.

The Committee understand that consideration was given to the subject at the meeting of the Indian Railway Conference Association held in October 1921 and that it was decided that the matter was one for mutual arrangement between industrial companies and the railways concerned. (*Appendix F-2.*)

RAILWAY POLICE COMMITTEE.

In January 1921 the Association was informed by the Bombay Government that the Government of India had appointed a Committee to enquire into the question of the re-organization of the Railway Police in India and was requested to nominate a representative to give evidence before the Committee. The questionnaire drawn up by the Committee was also submitted.

As the time at the disposal of the Association was very short the Committee found it would not be possible to collect any data on which oral evidence could be based, and they informed the Government of Bombay accordingly. (*Appendix F-3.*)

FIRE EXTINGUISHING APPLIANCES IN MILLS.

The Bombay Fire Insurance Association, in January 1921, brought to the notice of this Association the very unsatisfactory condition in the maintenance of fire extinguishing appliances, sprinkler installations, fire-proof doors and general upkeep of the mills in Bombay.

The Fire Insurance Association pointed out that, in regard to ordinary fire extinguishing appliances, the principal defects appeared to be the inability to maintain and keep properly filled the required number of buckets in the various departments; also hydrant heads were not being kept in serviceable condition, due in most cases to missing parts. Hose pipes were not tested frequently and consequently, on inspection, many burst below the maximum pressure.

It was further stated that several instances of sprinkler installation valves being in a leaky condition and the sprinkler alarm being rendered inoperative, due to the alarm stop cock being closed, had been brought to the notice of the Association; this would not be the case if the installations were tested more frequently and defects rectified as soon as they were found to exist.

Very few mills, it was asserted, complied with the warranty regarding the closing of fire proof doors when the mills were not working. The Fire Insurance Association stated that they had recently issued notices to be pasted on fire-proof doors in the hope that more ready compliance with the warranty would result. They saw however no appreciable difference.

A grave additional hazard was constituted in many mills owing to cotton waste, cotton fly and rubbish of an inflammable nature being dumped and allowed to remain in close proximity to the mill buildings and occasionally in a department of the mill.

A copy of the letter from the Bombay Fire Insurance Association was duly circulated among all members for their information.

At a later date a member brought to the notice of the Committee, in September 1921, the fact that the Bombay Fire Insurance Association had recently been insisting on a separate sprinkler and hydrant pump. The member asserted that, so far, such additional plant had not been found necessary and enquired whether this Association had been in communication with the Fire Insurance Association in the matter.

In reply the Committee informed the member that they had not been consulted in the matter in question, but that they were of opinion that the attitude of the Fire Insurance Association was quite sound and in the best interests of all parties concerned.

At the same time, however, the Committee addressed the Fire Insurance Association and suggested the desirability of a reference being made to the Committee of this Association beforehand when modifications of the existing regulations regarding the erection and use of fire extinguishing appliances were under consideration by the Committee of that Association.

The Committee stated that they were led to make the above suggestion by reason of the difficulties experienced by mills in complying with the different requirements of individual members of the staff of the Fire Insurance Association. It had often happened that installations only recently set up at the request of one member of the staff had had to be either changed or dismantled within a very short period as a result of a change in the personnel of the inspecting staff.

The Committee felt that it was desirable that uniformity of procedure, so far as possible, should be aimed at and that periodical changes in the designs and type of fire extinguishing appliances which were necessary in order to secure the maximum safety and efficiency should be communicated to this Association, in the first instance, for the general information of members. The Committee appreciated the fact that a considerable amount of discretion must necessarily be left to individual members of the inspection staff, but they considered that the introduction of changes of the nature in question would be considerably facilitated if they were afforded an opportunity, which periodical meetings of the representatives of the two Associations would provide, of considering in advance the changes proposed and notifying members accordingly.

In reply the Bombay Fire Insurance Association stated that they were in complete agreement with the views expressed by this Association and that they would be pleased to arrange to confer with representatives of the Committee of this Association whenever modifications in the existing rules regarding fire extinguishing appliances were contemplated. (*Appendix G.*)

DOUBLE SHIFT WORKING IN BOMBAY MILLS.

(*See Report, 1920, pp. 44, 177.*)

The Committee, on account of the attitude adopted by certain members of the Association in the above connection, had occasion during the year under report to review their position in the matter, in the light of events subsequent to 1919, with the result recorded in the following paragraphs.

In order to arrive at the genesis of the difficulty, it is necessary to go back to August 1919 when the Agents of certain mills discussed informally amongst themselves the question of a curtailment of the twelve hour working day then in force. To this procedure a prominent member of the Committee was strongly opposed and he subsequently announced his intention of introducing the double shift system of working in his own mill. A deputation from the Committee was appointed to interview the member in question, but its report was to the effect that he declined to withdraw from the position he had taken up in the matter. The Committee accordingly had no alternative but to accept with considerable regret the member's resignation, which had been verbally tendered at a previous meeting.

Shortly afterwards, in reply to a reference from the Collector of Bombay on the subject of hours of labour in Indian Mills, with particular regard to the recommendations of the Indian Industrial Commission, the Committee explained their attitude towards double shift working in the light of the special conditions obtaining in Bombay City.

The concluding paragraphs of their letter read as follows :—

“ It may be argued that an eight-hours day with two shifts will not only give employment to a larger population but would also give greater production at a reduced cost. My Committee do not deny this but they would, at the same time, like to point out that Bombay, which locates more than half the number of spindles and looms in all India, suffers from the disability (which it is to be feared will not be removed for at least three to five years) of having no housing accommodation within it for the extra 1,00,000 to 1,50,000 men required for the second shift, nor would the sanitary conditions of Bombay permit of such an influx of men for some time to come. The city is at present tackling these problems but until a satisfactory solution of them is arrived at, the double shift proposition for the Bombay Mills is, in the opinion of my Committee, out of the question.

“ My Committee feel that, situated as the Indian industry is at present and until the disabilities from which it now suffers are removed, if it is to have a fair chance of holding its own against the formidable competition of foreigners in its own markets, the minimum reduction recommendable would be a working day of 10 hours ; and this only on the assumption that all other nations interested join the Washington Conference and there is at the same time a Government enactment making the shorter working day applicable to all employers of labour throughout India. I am to add that my Committee are prepared to recommend the 10 hours working day to the general body of members of this Association and they believe it will receive general approval.”

No occasion arose for further action by the Committee in the matter of double shift working until March 1920, when their views were further embodied in a memorial which they submitted to the Governor-General in Council in consequence of certain events which might here briefly be described although they appertain more particularly to overtime work.

The second general strike of all the mill operatives occurred in January 1920. As a result of the negotiations which ensued the following statement

formed part of an announcement, previously approved by the Committee, as representing all Millowners in Bombay, and His Excellency the Governor, as the representative of the administration, which was posted on the premises of all mills in Bombay on the 23rd January 1920 :—

“The Committee have decided to reduce the working hours to 10 hours per day from the 1st February next. The Committee will request Government to amend the Factory Act accordingly.”

In pursuance of the foregoing undertaking the Committee presented to His Excellency the Governor-General in Council a memorial for the amendment of Section 28 of the Indian Factory Act, XII of 1911, on the above lines.

The Committee, however, were of opinion that it was desirable at the same time to represent to Government the serious menace and danger to the health of the city likely to be created by an extension of the practice, already initiated by other mills in addition to the case already cited, of working two shifts a day. The main argument upon which the Committee's plaint was based was substantially the same as that submitted in their letter to the Collector of Bombay, but in the memorial they further pointed out that the reduction in the working hours, to which members of the Association had already voluntarily given effect since the beginning of the previous month, would probably involve an extension of the double shift system upon a large scale. The Committee accordingly prayed that the Factory Act might be further amended so as to confer power upon the local Government to refuse permission to any textile mill in Bombay to work more than one shift a day, if, in the opinion of the local Government, it was advisable to do so owing to lack of housing accommodation.

In November 1920, the Committee were informed, by the Government of Bombay that the Government of India were prepared to recommend for legislation a maximum week of 60 hours, but that the question of a daily limit was still under consideration. With regard to the question of double shift working, however, the local Government stated that the Government of India considered that any amendment of the Factories Act in that respect was undesirable.

Notwithstanding the refusal of Government to intervene, however, the Committee, in the interests of the general body of members but more particularly of the welfare of the city as a whole, have consistently opposed the introduction of double shifts in the case of members of the Association and their policy was reaffirmed at a Special General Meeting of members held on the 8th September 1920 at which the following Resolution was passed :—

“That no member shall work on two shifts and, if any member shall do so, such member shall render himself liable for expulsion in accordance with the provisions of Rule 38 of the Association's Rules.”

As a result of the passing of the Resolution, action was taken against two defaulting members of the Association, and after all negotiations had proved fruitless the members in question were expelled from the Association by resolutions passed at a Special General Meeting convened for the purposes on the 28th February 1921.

With a view further to strengthen the Committee's hands in dealing with any similar delinquencies that might be brought to their notice on any subsequent occasion, the Rules of the Associations were at the same time amended, the Committee being empowered to take summary action in the event of any further breach of the Resolution passed in September 1920 occurring.

The question afterwards assumed a special significance on account of certain proposals which the Municipal Commissioner submitted to the Corporation during the year under report with a view to prevent any further influx of the labouring classes into the already overcrowded residential areas of the City.

It is unnecessary to describe in detail the measures proposed by the Commissioner in that connection, but in an interview which a deputation from the Committee had with him in July 1921, the deputation thought it desirable to bring to his notice the fact that any restrictions placed upon the expansion of the textile industry upon natural lines must inevitably create a reaction in favour of double shift working as the only means left by which the progress of the industry might be maintained. The deputation further stated that the Committee of the Association had hitherto expressed themselves against double shift working for exactly the same reason that had prompted the Commissioner to make his proposals, namely, the influx of extra labour it would involve and the consequent danger of further overcrowding.

It appeared from the Commissioner's reply that he attached considerable importance to the deputation's arguments in the above connection and that he agreed that the introduction of double shift working upon any large scale would tend to nullify his efforts to prevent overcrowding in the newly planned residential areas.

The above is a brief outline of the efforts made by the Committee of the Association to prevent, if not the introduction, at least the extension of the double shift system and it may reasonably be claimed that their efforts have met with a substantial measure of success. At the same time it must be realised that the Association's sphere of jurisdiction is limited, and the advantages accruing to mills, either non-members or defaulting members, which have adopted the system are so many and obvious that the assistance of Government, so far from being "undesirable", is most desirable and indeed imperative if the City is to be saved from disaster.

Moreover, it is manifestly unfair that the members of the Association should be placed at considerable disadvantage in competition with other mills merely by reason of their loyal adherence to a self-denying ordinance which they have imposed upon themselves solely in the interests of the other members of the community and the textile industry in Bombay in particular.

In August 1921, for the reasons urged in the foregoing paragraphs, the Committee thought it desirable to represent the position to His Excellency the Governor, who was pleased subsequently to receive a deputation from the Committee and discuss the situation with them. Briefly stated the deputation requested His Excellency to urge upon the Central Government the vital necessity

of adequate powers being granted to the local Government, through the medium of the Factories Act, then in the process of amendment, to enable that Government to prohibit the introduction of double shift working in the case of mills located within the Municipal limits of the City until such time as Government were satisfied that adequate accommodation for the extra number of operatives likely to be employed was available. The deputation emphasized the fact that there was no desire upon the part of the Committee that the powers sought for the local Government under the amended Act should be applicable to any other province or area other than the Municipal limits of the City of Bombay as they considered that the position was without parallel in any other part of the country.

In conclusion the deputation stated that, as a result of His Excellency's efforts to arrive at a solution of the housing problem, they hoped that it would not be necessary for special legislation to be in force for any lengthy period but they contended that so long as the danger of overcrowding was present in so acute a form as they averred, immediate action upon the part of the administration was not only desirable but imperative.

As the interview with His Excellency the Governor was of an informal nature no record of the proceedings is published, but the correspondence in regard to the Commissioner's proposals in the same connection and referred to in this summary will be found under the relative heading in the Appendices.

RESTRICTIONS ON CONSTRUCTION OF NEW MILLS WITHIN THE MUNICIPAL LIMITS OF BOMBAY.

Early in July 1921 the attention of the Committee was drawn to a report submitted to the Municipal Corporation of Bombay by the Municipal Commissioner in connection with the construction of new mills or large workshops within the municipal limits of the city, and the restriction of the extension of existing mills.

In the report in question the Commissioner asked that the powers granted to him under Section 390 (2) of the Municipal Act, whereby he is empowered to grant or refuse permission for the erection of new mills within the city area, should be more explicit and definite. To that end the Commissioner suggested that Section 390 (2) of the Act should be so amended as to read somewhat as follows :—

“ It shall be within the discretion of the Commissioner—

- (1) to grant any written permission referred to in sub-section (1) subject to such restrictions or conditions (if any) as he shall think fit to prescribe, or
- (2) to withhold any such permission.”

To the Commissioner's proposals in the above direction the Committee had no serious objections, as they appreciated his desire to prevent overcrowding in the city and to ensure that the new residential areas should be reserved as such.

The Commissioner, however, proceeded to ask that the powers granted to him in respect of the construction of new mills should be extended to cover the case of extensions to, or re-building of, existing factories. The chief arguments urged by the Commissioner in support of his contention were :—

- (a) That the residential area of the city was so limited that nothing should be done which was likely to increase the labouring population.
- (b) That hitherto the large mills had been in a position to increase the number of operatives employed indefinitely provided they could obtain land in the vicinity of their mills upon which extensions could be erected.
- (c) That in many cases small concerns, for which permits could not reasonably be refused when they were established, subsequently grew into large factories and became objectionable.

The Committee were of opinion that under Section 390 of the Municipal Act, the Commissioner already possessed the necessary powers to prevent the extension of factories by refusing to renew the licenses of such factories. For several other reasons the Committee were definitely opposed to the Commissioner's proposals in connection with the extension or re-building of existing mills. They were also strongly of opinion that the Commissioner's suggestions in that connection, if carried out, would entail the greatest hardship upon existing mills without conferring the slightest benefit upon the city generally.

With regard to the first argument advanced by the Commissioner, the Committee felt that even if all the existing mills were to duplicate their capacity, which was not possible in many cases owing to the limited area of the land possessed by them, or owing to financial considerations, the area that would be required to provide housing accommodation for the extra number of operatives represented only a fraction of the total area unbuilt upon and available for residential purposes generally.

With regard to the Commissioner's second contention, the Committee understood that the area available in the vicinity of each mill for expansion was definitely prescribed in each instance and in many cases had been purchased by the Companies for that specific purpose. During the war the difficulty of procuring machinery and stores made it impossible for mills to carry out extensions upon any large scale, but the Committee considered it would be inflicting serious hardship upon the mills which had the foresight to purchase land in their vicinity against the time when machinery would again be forthcoming in sufficient quantities to permit of extensions if such extensions were now prohibited.

In this connection the Committee noted a very important point which the Commissioner had apparently overlooked in his efforts to prevent overcrowding, namely, the fact that there was nothing to prevent mills from working double shifts and thereby employing a much larger number of additional operatives than they would require as the result of the most ambitious scheme of extension. Any restrictions placed upon the extension of industry upon natural lines must

inevitably create a reaction in favour of double-shift working as the only means left by which the progress of the industry might be maintained. The Committee had hitherto expressed themselves against double-shift working for exactly the same reasons that had prompted the Commissioner to make his proposals, namely, the influx of extra labour it would involve and the consequent danger of overcrowding.

The Committee further noted that the profits made by the industry during recent years had placed mill companies in a position to improve and extend their mills, and had it not been for the difficulty of obtaining delivery of machinery, the extension of the majority of the mills would have already been completed. The Committee felt that, having regard to the increasing competition which they would have shortly to face from all parts of the world, it was extremely unwise to insist that many of the existing mills should remain for all time to come at a disadvantage with up-to-date mills and should never be given an opportunity to place themselves on an economical working basis by which means alone could they hold their own in the era of close competition which lay before them. Such reasons were not merely local but national ones, too, as the prosperity of the country was so largely dependent upon the prosperity and progress of the cotton industry.

It was therefore decided that a deputation from the Association should wait upon the Municipal Commissioner and place the case of the Association before him. A deputation consisting of Mr. J. A. Kay (Chairman), Captain E. V. Sassoon (Deputy Chairman), Sir Vithaldas D. Thackersey, Kt., and Mr. H. Royal, Acting Assistant Secretary, accordingly met the Commissioner on Thursday, the 14th July 1921, and discussed the situation with him. The Commissioner promised to place the views of the Association before the Committee of the Corporation to whom the whole matter was being referred. (*Appendix H.*)

TOWN DUTY ON COTTON WASTE.

In connection with the levy under Section 3 of Act VII of 1920 of Town Duty on raw cotton imported into Bombay, the Municipal Commissioner in January 1921 asked for the opinion of the Committee of the Association as to whether cotton waste came under the category of raw cotton.

In reply the Committee stated that in their opinion cotton waste technically was not raw cotton. (*Appendix I-1.*)

TERMINAL TAX IN LIEU OF TOWN DUTY IN BOMBAY.

The Bombay Municipality in February 1921 informed the Association that a proposal was under consideration to substitute a non-refundable duty equivalent to a light terminal tax in place of the existing town duty, and requested the views

of the Association on the subject. The articles proposed to be taxed were as follows:—

Names of articles.	Taxation.			Per
	Rs.	s.	p.	
Coal and Coke.. .. .	0	0	6	Bengal maund.
Dyes and Tans	0	0	6	" "
Fodder	0	0	6	" "
Hides and Skins	0	1	0	" "
Gunnies	0	1	0	" "
Oils	0	0	6	" "
Oilseeds	0	0	1½	" "
Iron and Steel.. .. .	0	0	6	" "
Tea	0	7	0	" "
Sugar, Molasses and Gur	0	0	6	" "
Timber	0	1	0	" "
Wool	0	1	0	" "
Ghee	0	12	0	" "
Wines and Spirits	0	2	0	Imperial gallon.
Beer	0	0	3	" "
Nuts and Dry Fruits	0	1	0	Bengal maund.
Spices of all sorts	0	0	6	" "
Motor Wagons, Cars and Cycles	2	8	0	Per cent. on value.
Machinery worked by electric steam or manual power for mills and factories	2	8	0	" " "

The Committee were of opinion that the proposal referred to above was indefensible and objectionable from every point of view other than that of the Municipality itself and, in informing the Municipality to this effect, the Committee stated that it was their intention to take every opportunity of opposing the same, as, in their opinion, the proposed duty was not a terminal tax but an extension of the Imperial Customs Tariff. As the proposal stood, it amounted to a tax not only upon the citizens of Bombay for the privilege of residing in a beautiful city, but also upon the inhabitants of every town and village that derived its supplies through the port of Bombay. On such grounds a non-refundable duty of the nature under consideration was, in the opinion of the Committee, monstrous in its incidence, and the Committee believed that no legislature was likely to contemplate for one moment so far-reaching a method of taxation affecting, as it would, more than one-third of the peoples of India solely for the benefit of the Bombay Municipality.

Without prejudice to the foregoing objection based on general grounds, the Committee recorded their emphatic protest against the increase in the number of articles hitherto liable for town duties under Schedule H. As a specific instance, the Committee particularly quoted the case of coal, of which commodity the members of this Association alone burned no less than 2,000 tons a day or more than 500,000 tons per annum. The amount likely to accrue annually to the Municipality from the proposed duty on coal, merely on account of the members of this Association, would therefore be about rupees five lakhs, in addition to the heavy taxation they had already to bear for the benefit of the ratepayers of Bombay. What case, the Committee submitted, could be made out for so enormous an increase in the levy on an infinitesimal fraction of the ratepayers of Bombay?

Finally, the Committee considered that the effect of levying the proposed enormous duties in the case of exports and imports, would be that the trade of this port would be diverted to other ports where no such vexatious and excessive duties existed.

The Committee accordingly expressed a hope that the proposal under reference would speedily be dropped and that no extension of Schedule H, or any variation of it, would be sought by the Bombay Municipality. (*Appendix I-2.*)

TARIFF VALUATIONS UNDER THE COTTON DUTIES ACT.

In arranging the usual yearly meeting between the Director-General of Commercial Intelligence and the Committee of the Association for the purpose of discussing the revision of the tariff valuations under the Cotton Duties Act, the Collector of Bombay, in January 1921, submitted an alternative proposal to the existing system of fixing tariff rates annually. Under that proposal it was suggested that the duty should be recovered *ad valorem* on the gross production and sales as ascertained from the goods and profit and loss accounts, etc., of the mills, as being more equitable, both to Government and the mills, than a tariff system.

The alternative proposal was carefully considered by the Committee who however could not see their way to approve of it in view of the many practical difficulties they foresaw in the way of its adoption. In addressing the Collector of Bombay to this effect, the Committee at the same time referred to the statement made by the then Viceroy, the Right Hon'ble Lord Hardinge, in his speech in the Imperial Legislative Council on the 24th March 1916, and in particular to the assurance then given that the excise duty on cotton goods should be abolished as soon as financial considerations would permit.

While therefore the Committee opposed the alternative suggestion referred to above on practical grounds, they were also of opinion that the existing system should be continued until the abolition of the duties themselves was effected in the terms of Lord Hardinge's assurance, and they strongly urged upon Government the desirability of giving immediate effect to the assurance in question.

The Director-General subsequently met the Committee of the Association on Monday, the 7th February 1921, and discussed with them the proposed revision of tariff valuations.

The following notification containing the revised tariff was subsequently issued by the Commerce Department of the Government of India :—

NOTIFICATION.

CUSTOMS DUTIES.

Delhi, the 19th February 1921.

No. 1399.—In exercise of the power conferred by section 7 (1) of the Cotton Duties Act, 1896 (II of 1896), and in supersession of the notification in this Department, No. 1167-D., dated the 14th February 1920, the Governor-General

in Council is pleased to fix, for the descriptions of cotton goods hereunder specified, tariff values as follows, with effect from the 1st March 1921:—

Grey goods, plain or bordered.

	Tariff value per lb.		
	Rs.	a.	p.
1. Chaders and bedsheets, plain, or having only borders not over $\frac{1}{2}$ ".	1	6	0
2. Dangari and khadi cloth	1	0	0
3. Dhuties, cholas, dupattas, lungis, and gumchas, plain or having only borders not over $\frac{1}{2}$ ".	1	8	0
4. Dhuties, cholas, dupattas, lungis, and gumchas having only borders over $\frac{1}{2}$ ", but not over $\frac{3}{4}$ ".	1	10	0
5. Dhuties, cholas, dupattas, lungis, and gumchas having only borders over $\frac{3}{4}$ ", but not over 2".	1	12	0
6. Domestics, T cloths, shirtings, longcloth, sheetings having borders not over $\frac{1}{2}$ ".	1	8	0
7. Drills and jeans, plain	1	8	0
8. Fents	1	0	0
9. Patals and saris with headings over 4" wide and only coloured borders, not over $\frac{1}{2}$ ".	1	10	0
10. Printers, sadlapat and bhagavad	1	6	0
11. Shirtings, twilled, unbleached	1	9	0
12. Tent, sail, commissariat and double-threaded cloth (dosuti) ..	1	5	0
13. Zanzibar cloth	1	6	0

Provided that for calendered grey goods 3 pies shall be added to the above values.

Figured or coloured goods.

	Tariff value per lb.		
	Rs.	a.	p.
14. Bedcovers, twilled sheets, quilts, and table cloths with borders not over $\frac{1}{2}$ ".	1	9	0
15. Bedcovers, quilts, table cloths, twilled or plain wove sheets and chadars, coloured warp or weft.	1	12	0
16. Bedcovers, quilts, table cloths, twilled or plain wove sheets and chadars, coloured warp or weft.	1	14	0
17. Bed ticking, plain or drilled	1	8	0
18. Check gumchas and check cholas	1	11	0
19. Cholis and saris (coloured).. .. .	1	14	0
20. Cotton tweed, commonly called hunting cloth, plain or striped including leheria, Thana susi, Thana drill, Thana twill, and Thana check.	1	9	0
21. Drills, striped	1	8	0
22. Drills, checked	1	9	0

		Tariff value per lb.		
		Rs.	a.	p.
23.	Drills, dyed	1	11	0
24.	English patterned checks, trouserings and coatings	1	14	0
25.	Fancy dobby pattern checks, coloured warp or weft	1	14	0
26.	Fents	1	3	0
27.	Flannel pattern susi and dobby susi, grey weft	1	10	0
28.	Flannel pattern susi and dobby susi, coloured weft	1	10	0
29.	Lungis, coloured	1	13	0
30.	Lungis, grey, with coloured stripes and borders	1	10	0
31.	Napkins, grey	1	10	0
32.	Napkins, bleached	1	13	0
33.	Shirtings, twilled, bleached	1	12	0
34.	Susi, checks, English, grey ground	1	13	0
35.	Susi, checks, ordinary, grey ground	1	11	0
36.	Susi checks, ordinary, coloured warp or weft	1	12	0
37.	Susi checksheets, ordinary, grey ground	1	9	0
38.	Susi, ordinary, coloured stripes, grey ground	1	7	0
39.	Susi, ordinary, coloured weft	1	10	0
40.	Tent cloth, blue and red	1	9	0
41.	Tent cloth, khaki	1	9	0
42.	Towels, Turkish, grey	1	10	0
43.	Towels, Turkish, bleached	1	14	0
44.	Towels, honeycomb, and other sorts, grey	1	8	0
45.	Towels, honeycomb, bleached	1	12	0
46.	Zephyr cloth	1	9	0
47.	Zephyr, striped and checked	1	11	0

Provided that any goods specified in the foregoing lists shall, when woven with borders of silk, be assessed to duty *ad valorem*. (*Appendix J-1.*)

EXCISE DUTY ON CLOTH.

METHOD OF ASSESSMENT IN MOFUSSIL.

A member informed the Association early in June 1921, that the Central Provinces authorities, under whose jurisdiction their mill was situated, had hitherto been charging the Excise Duty on cloth on the basis of the nominal weight of the cloth. The authorities, however, proposed that in future the actual weight of the cloth produced should be taken as the basis of the duty, and as this was likely to cause the mill in question to pay a larger amount than they had hitherto been doing, they enquired as to what was the prevailing custom in Bombay in the same connection.

The Committee in reply stated that it was the usual practice in Bombay for Excise Duty to be charged on the nominal weight of the cloth. (*Appendix J-2.*)

OCTROI IN BURHANPUR.

A member drew the attention of the Committee in April 1921 to the fact that their mill which is situated at a distance of three miles from the Burhanpur Railway Station was formerly not included within the limits of the municipal area of Burhanpur. Recently, however, the area had been extended, thereby bringing the mill within the municipal limits, with the result that the mill had in consequence to pay octroi on the goods sent to the mill. It was added that a proposal was before the Municipality to increase substantially certain of these octroi duties, and the member asked the Committee of the Association to take the matter up with the Burhanpur Municipality.

The Committee in reply stated that as the matter was purely a local one they did not feel that they could conveniently interfere. They suggested, however, that the member should endeavour to get the representative for Khandeish, or any other representative in the Bombay Legislative Council, to bring the matter indirectly to the notice of the Government of Bombay by interpellations in Council. (*Appendix K.*)

FISCAL AUTONOMY FOR INDIA.

The Government of Bombay, in September 1921, forwarded for the information of the Association a copy of a resolution issued by the Government of India on 29th August 1921, publishing certain despatches which had passed between that Government and the Secretary of State for India in regard to the question of India being granted full fiscal autonomy, subject to the provisions of the Government of India Act. For purposes of record the Resolution is printed in full in *Appendix L-1.*

INDIAN FISCAL COMMISSION.

Before proceeding to consider the personnel of and terms of reference to the Indian Fiscal Commission which assembled in Bombay in November of the year under report, it may be convenient to describe briefly the various events which led up to the appointment of the Commission.

In his address to the delegates at the Conference of Chambers of Commerce of India and Ceylon held in Calcutta in January 1920, His Excellency Lord Chelmsford dealt with the question of the 'post bellum' tariff policy of the Government of India at some length and in view of their bearing upon subsequent events his remarks in that connection may be quoted in full:—

"I suppose that, when the subject of 'post bellum' trade policy is discussed, many people's minds will turn naturally to questions of tariffs. Our Indian tariff has, as you all well know, always been framed on a revenue basis. It has been in theory at any rate, a tariff of uniform duties for revenue

purposes only, and we have traditionally accepted a policy of free trade. No doubt it is possible to find exceptions to this broad statement in some of the items of our tariff, and it is certainly true that at least one recent addition to our tariff has been frankly based on grounds of protection. But while this is so we must not shut our eyes to what is going on around us, and I would specially direct your attention to expressions of opinion in the Press and elsewhere, not only in this country but in the United Kingdom. The fact is that preconceived opinions have been somewhat shaken by the events of the past five years and now-a-days we are not prepared to accept the doctrines of our youth as something sacrosanct, inviolable and capable of no exceptions whatsoever.

“Take, for instance, the large question of Imperial Preference. The principle of preferential duties within the Empire has been accepted already in many of the Dominions and has recently been inaugurated in the tariff of the United Kingdom. Would it, broadly speaking, be to the advantage or to the disadvantage of India to adopt it as part of our settled policy? I am not here going to attempt to answer the question or to prejudge it in any way. It may be said that it has been prejudged already by the rebate on the export duty on hides. With this I do not agree, there were special reasons in that case and those reasons were frankly stated in the Legislative Council last September. In fact, I may say that it is not the Government of India's intention to adopt a policy of preference as a general policy, without full discussion and full support from enlightened public opinion. But let the public be enlightened on the subject, and let no one express *a priori* ideas without a close examination of the statistics and of the conditions of the trades concerned. I should like to see the subject freely discussed, and I believe that you, gentlemen, could do a good deal to clarify ideas on the subject by a careful analysis of the effect of preferential duties on the trades in which you are severally interested. To the best of my recollection we invited you to do this some two or three years ago, but the replies we received did not reveal that careful examination of the statistics in respect of each different commodity which alone could give us the basis of a sound decision. What we want to do is to weigh the advantages and the disadvantages, and strike the balance between the two. I am far from minimising the extreme difficulty and complexity of the subject; but a careful study of it from the point of view of each of our principal trades ought to result in some tangible conclusion which will enable us to decide which way our interests lie. Of course it is our interests, that is to say, the interests of India, which we have first to look to, but it would be unwise to take a wholly parochial point of view, and in developing the tariff policy of the future, we ought to be able to evolve some system which will be to the advantage, not of ourselves alone, but also of the Empire of which we are a part. For instance, I know that there has been some difference of opinion as to the value to the tea trade of the preference recently introduced in the United Kingdom. One would naturally be inclined to say *prima facie* that a preference given by the United Kingdom, or by other parts of the Empire, to certain articles produced in this country, in which we compete with other countries, must have some advantages to us, but we can hardly expect assistance if we give nothing in return.”

In pursuance of the undertaking given upon the above occasion the following Resolution was subsequently adopted by the Imperial Legislative Council at its Delhi Session upon the motion of the Hon'ble Sir George Barnes :—

“ This Council recommends to the Governor-General in Council that he appoint a Committee consisting of the Hon'ble Sir Claude Hill ; the Hon'ble Mr. Mant ; the Hon'ble Mr. Ley ; the Hon'ble Mr. B. N. Sarma ; the Hon'ble Sir Dinshaw Wacha ; the Hon'ble Mr. Crum ; the Hon'ble Mr. Paton ; the Hon'ble Sir Zulfikar Ali Khan ; the Hon'ble Sir Fazulbhoj Currimbhoj ; the Hon'ble Raj Sita Nath Ray Bahadur ; the Hon'ble Dr. Tej Bahadur Sapru ; the Hon'ble Sir Gangadhar Chitnavis, and the Hon'ble Sir George Barnes, to examine the trade statistics and to consider and report to the Governor-General in Council (1) whether or not it is advisable to apply to the Indian Customs Tariff a system of preference in favour of goods of Empire origin, and (2) as to the best methods of considering the future fiscal policy of India.”

The Report of the Committee, which was subsequently published for general information, was generally to the effect that India was neither likely to gain nor lose appreciably on the balance by the adoption of a moderate preference in her import duties. The Committee added, however, that their views in that connection should only be regarded as their provisional conclusions and they recommended the appointment of a strong and representative Commission, upon the lines of the Indian Industrial Commission, to examine the whole question of the future fiscal policy of India.

In their Resolution, in the Commerce Department, dated the 13th April 1920, the Government of India stated that the recommendation made by the Committee was receiving their careful consideration and that their decision would be notified as soon as possible.

Accordingly, on the 7th October 1921, a Resolution in the same Department was issued to the effect that, with the approval of His Majesty's Secretary of State for India, the Government of India had decided to appoint a Fiscal Commission with the following terms of reference :—

“ To examine, with reference to all the interests concerned, the tariff policy of the Government of India, including the question of the desirability of adopting the principle of Imperial Preference, and to make recommendations.”

The following gentlemen agreed to serve on the Commission :—

PRESIDENT.

The Hon'ble Sir Ibrahim Rahimtoola, Kt., C.I.E.

VICE-PRESIDENT.

J. M. Keynes, Esq., M.A., C.B., Fellow of King's College, Cambridge.

MEMBERS.

T. V. Sheshagiri Ayyar, Esq., M.L.A.

Ghaneshyamdas Birla, Esq., M.L.C., of Messrs. Birla Bros., Calcutta.

J. C. Coyajee, Esq., B.A., LL.B., Professor of Economics, Presidency College, Calcutta.

The Hon'ble Sir Maneckjee Byramjee Dadabhoy, Kt., C.I.E.

Jamnadas Dwarkadas, Esq., M.L.A.

The Hon'ble Sir Edgar Holberton, Kt., C.B.E.

R. A. Mant, Esq., C.S.I., I.C.S.

Narottam Morarji, Esq., of Messrs. Morarji Goculdas & Co., Bombay.

C. W. Rhodes, Esq., C.B.E., M.L.A., of Messrs. Hoare, Miller & Co., Calcutta.

Sir M. de P. Webb, Kt., C.I.E., C.B.E.

Mr. H. G. Haig, I.C.S., was appointed Secretary to the Commission, and Mr. E. F. Rogers, Officer on Special Duty in the Commerce Department, Assistant Secretary.

It was stated that the Commission would assemble at Bombay in the first half of November and would visit the more important commercial and industrial centres of India for the purpose of taking oral evidence, completing this part of the work probably early in March 1922. It would submit its report to the Government of India as soon thereafter as possible.

Subsequently copies of the list of questions prepared for witnesses giving written evidence before the Indian Fiscal Commission were received by the Committee of the Association who were requested to submit their views on such points as they might wish to deal with.

The Committee accordingly submitted a memorandum embodying their views upon the main aspects of the enquiry and in doing so informed the Indian Fiscal Commission that they had nominated Capt. E. V. Sassoon and Mr. Jehangir B. Petit to give oral evidence on behalf of the Association if the Commission so desired.

The speech of the Hon'ble Sir George Barnes in introducing the original motion, which was subsequently amended to read as quoted above, and the Resolution of the Government of India publishing the Report of the Committee will be found, together with the questionnaire issued by the Indian Fiscal Commission and the Association's memorandum, in *Appendix L-2*.

CUSTOMS DUTY AND EXCHANGE AT MOMBASA.

The British Indian Colonial Merchants' Association in May 1921 brought to the notice of this Association the disadvantage that Indian shippers were being put to in their trade with Mombasa, as compared with shippers in the United Kingdom and South Africa, through the method adopted by the Customs Authorities at Mombasa in assessing the sterling value of shipments for purposes of duty.

The Committee accordingly addressed the Hon'ble Sir Thomas Holland, Member in charge of the Department of Industries of the Government of India, in the matter, and pointed out that the value of the pound in Mombasa had been fixed at rupees ten while in India at the current rate of exchange the pound was worth, roughly, rupees fifteen, which worked out to a difference of 50 per cent., in exchange between India and Mombasa. The Customs Authorities at Mombasa, however,

allowed only 20 per cent. for exchange, which in effect meant that shipments from India paid a duty of about 13 per cent., against 10 per cent. paid by shipments from the United Kingdom, South Africa, etc.

The Committee expressed a hope that in the interests of the Indian Mills industry, Sir Thomas Holland would see his way to move in the matter by persuading the Customs Authorities at Mombasa to accept the value of the goods as shown on the invoices, if the latter were made out in sterling, or if the invoices were made out in rupees, to convert the value of the goods at the actual rupee-sterling rate of exchange ruling in India for demand draft on London on the date of payment of the duty.

The Department of Industries in reply informed the Committee that it had already, in connection with a similar complaint, brought this question to the notice of the Government of Kenya Colony. Later, towards the end of August, the Government of India forwarded a copy of the Kenya Government's reply from which it was observed that the practice of the Mombasa Customs Authorities was to charge duty on goods invoiced in rupees at the rate of exchange quoted by the local African Banks, in other words, it appeared that the practice of the Kenya Government and the Government of India were in this respect identical. In the circumstances the Government of India regretted that they were unable to intervene further in the matter of the Committee's representation. They explained that the practice observed by them in the case of goods assessed on the invoice value was to convert sterling invoices into rupees on the basis of the selling rate for demand draft published daily by the Exchange Banks.

The Committee decided to record the papers meantime and to bring them up again for consideration when the Association was consulted on the fiscal question generally by the Fiscal Commission. (*Appendix L-3.*)

IMPORT DUTY ON TALLOW.

The Committee of the Association towards the end of May 1921 addressed the Government of India in the Commerce Department in connection with the question of the refund of Import Duty on Tallow consumed by cotton spinning and weaving mills.

The Committee pointed out that formerly when mill stores were imported free of duty it was the custom to grant a refund of duty paid on such tallow. Since the general revision of the tariff on the 1st of March 1921 this concession had been withdrawn, and all tallow, whether consumed in a mill or not, had to pay a duty of 11 per cent.

In the circumstances the Committee asked Government to consider the desirability of reverting to the former practice. As however a duty of 2½ per cent. was charged on mill stores, the Committee suggested that tallow imported for use in a mill might be granted a refund of 8½ per cent. duty, provided that the bill of entry was presented in the name of the mill, the bill of lading forwarded to the mill direct, and a certificate was signed by the owner or agents of the mill to the effect that the tallow was for use in that particular mill.

The Government of India in reply stated that they regretted they were unable to accept the proposal of the Association and pointed out that, under the new tariff, only machinery for cotton mills and component parts thereof were assessable at 2½ per cent. *ad valorem* and all cotton mill stores were liable to 11 per cent. duty. (*Appendix M.*)

INCREASE IN IMPORT DUTY ON COTTON GOODS.

LONDON "TIMES" CONTROVERSY.

Towards the end of April 1921, the Upper India Chamber of Commerce drew the attention of this Association to an article which appeared in the *Times Trade Supplement* of the 12th March 1921, under the heading "Increased Indian Duties" in which an endeavour was made to prove that as there was a decrease in production by Indian Mills of both yarn and cloth during the seven months, April to October 1920, while during the same period there was an increase in the amount of excise duty paid by the Mills, it was obvious that "increasing attention was paid to the finer counts."

As the article in question contained a direct mis-statement, and what was worse a most misleading insinuation, the Committee took the matter up with the Indian Trade Commissioner in London and asked him to correct the same if he had not already done so.

In addressing the Indian Trade Commissioner, the Committee pointed out that the writer of the article referred to the amount of excise duty realised in the seven months April to October, showing that in 1920 the duty realised during these months amounted to 162 lakhs of rupees as compared with 76 lakhs and 65 lakhs in the corresponding months of the two previous years.

He stated that the increase was more noteworthy, since there was some decrease in the production of both yarn and woven goods by Indian Mills as compared with the seven months of 1919, and then he said, most fallaciously, and indeed it would seem with intentional untruth "the obvious explanation is that increasing attention was paid to the finer counts."

This statement the Committee considered could have no purpose save that of antagonising the Lancashire Cotton Industry still further against that of India. With the Government returns in his hands it was impossible to suppose that the *Times* correspondent was not aware that if he sought evidence as to India's attention to the finer counts, it was available direct, and without any need for inference, in the blue book before him. Statement No. 5 (on page 17 of the October 1920 Statistics) showed the quantity in pounds and the counts of yarn spun. From this statement, taking counts above 30s., it was clearly shown that far from paying increasing attention to the finer counts in 1920, the outturn of counts 31 to 40 fell to a little over 9 million pounds in the seven months April to October of 1920 as compared with over 10½ million pounds in the same months of 1919, and over 12½ million pounds in 1918. In counts above 40's there was a similar defect, the figure for 1920 being 1,102,666 lbs. as against 2,186,093 lbs. in 1919 and 2,833,350 lbs. in 1918.

The statement that there was a considerable rise in the amount of excise duty realised in 1920 as against the two previous years was of course correct. This had been artfully used as an argument against the Indian industry, and presumably as proof of its evil designs on Lancashire. But had the *Times* correspondent been ordinarily fair in his methods, he would have shown, instead, how greatly the excise duty had burdened the Indian mills in 1920.

The explanation of the rise in yield of the duty was of course to be found in the excessive tariff valuations fixed for 1920. The Committee forwarded to the Trade Commissioner a comparative statement showing the tariff valuations for the various years from 1914 to 1921, and quoted as typical three items out of the 48 listed.

The tariff valuation of articles under Head No. 4, viz., "Dhutis, &c., with borders from $\frac{1}{4}$ to $\frac{3}{4}$ inch" rose from annas 0-7-6 per pound in 1914 to Re. 1-5-0 per lb. in 1918, Re. 1-9-9 per lb. in 1919, and Rs. 2-0 per lb. in 1920.

Under Head No. 14 "Tent Cloths, dosuti, &c.," rose from annas 0-6-6 in 1914 to Re. 1-1-0 in 1918, Re. 1-5-6 in 1919, and Re. 1-7-0 in 1920.

Striped Drills (Head No. 24) which were valued at 0-6-9 per lb. in 1914 were Re. 1-2-0 in 1918, Re. 1-6-6 in 1919, and Re. 1-11-6 in 1920.

The Committee expressed a hope that with the above data before him, the Indian Trade Commissioner would take an early opportunity of contradicting the said statements.

Apparently the Association's representation to the Indian Trade Commissioner was passed on by that official to the writer in the "Times Trade Supplement," as another article appeared in the issue of the Supplement, dated 26th June 1921, which was in the nature of a rejoinder to the Association's representation. As, however, the writer in the course of his comments displayed an ignorance of even the most elementary facts in connection with the levy of the Excise Duty, particularly when he said that "Since the Excise duty of $3\frac{1}{2}$ per cent. is not levied on counts of yarn below 20's", the Committee felt that no importance could be attached to his articles and that no good purpose would be served by carrying on the correspondence further and they accordingly let the matter drop. (*Appendix N-1.*)

INCREASE IN IMPORT DUTY ON COTTON GOODS.

DEPUTATIONS TO SECRETARY OF STATE.

A deputation from the Manchester Chamber of Commerce waited on the Secretary of State for India on the 10th March 1921 to protest against the increase in the Import Duty levied on Cotton Goods entering India.

A further deputation representing the Lancashire Cotton Industry waited on the Secretary of State in Council for the same purpose on the 23rd March 1921.

Copies of the minutes of the proceedings at the two Deputations were received from the Bombay Government and are for purposes of record printed in *Appendix N-2.*

CERTIFICATION OF CHILDREN EMPLOYED IN MILLS.

The Collector of Bombay early in May 1921 requested the views of the Association on the following proposals in regard to the certification of children :—

The Collector stated that in their review of the annual report on the working of the Indian Factories Act for the year 1918, Government had observed that there was an increase in the number of children employed in the mofussil factories, and that there were grounds for thinking that children were sometimes employed at more than one mill on the same day in contravention of the provisions of the Indian Factories Act. Government therefore had asked the Collector to go thoroughly into the whole question of child employment in the mofussil mills and submit a detailed report on the subject, together with such suggestions as he might consider necessary in the light of the facts brought to light in his enquiries, for amending the Act in these two directions. The Collector stated that he had accordingly submitted to Government the following proposals :—

- (1) A full-time Certifying Surgeon for Ahmedabad, which was more important than Bombay as regards child labour, should be appointed.
- (2) The finger print system should be applied to mill children in Ahmedabad and Bombay to assist the Certifying Surgeon and to ensure that no child obtained two certificates whilst every entitled child received one.
- (3) The Factory Act and Rules should be amended so as to charge the recurring cost of the improvements suggested to the factory owners.
- (4) The wearing of certificates by children should be made by rule compulsory.
- (5) Certificates should carry the name of the factory in which the child was going to work and be valid only for that factory.
- (6) Re-endorsement by the Certifying Surgeon to be necessary when a child changed work, and to enforce this the following should be added after Section 7 (1) :—
 “ This certificate shall, if the Local Government requires, be made valid for a particular factory.”
- (7) Rule 26 to be altered by the addition of “ which must be freely available for inspection at an Inspector’s visit.”
- (8) Children to be photographed in Bombay and Ahmedabad, the photo to be secured to the certificate by adhesive solution.
- (9) A temporary certificate to be valid for 15 days to be granted to successful children to cover the time for developing and printing the photograph and preparing the certificate.

The Collector submitted the following remarks in explanation of the necessity of the above proposals :—

- (1) In 1919 Ahmedabad employed 5,877 children, while the number of children employed in Bombay in the same year was 3,116. Hence the appointment of a full-time Certifying Surgeon for Ahmedabad seemed quite necessary.

- (2) The existing Rule 28 made the wearing of the certificate or a token giving reference to the same, optional. Experience showed, however, that certificates were invariably retained by the factories and tokens were worn by the children. Inspection of children could be carried out with greater ease when they wore their certificates. This practice had long been discarded in Ahmedabad where it had also been noticed that time-keepers were often stated to be absent at an Inspector's visit, who accordingly was harassed at an inspection and occasionally found all the records locked up. An Inspector could do twice the checking in half the time if wearing of certificates by children were made compulsory.
- (3) To facilitate inspection the Collector had also proposed to Government that after the word "rules" of Rule 26 of the Factory Act-Rules the following should be added "which register must be freely available for inspection. at an Inspector's visit."
- (4) The proposals that all certificates should carry the name of the Factory in which the child was going to work and that, if a child desired to change his work, a re-endorsement by the Certifying Surgeon should be insisted on, had been made with a view to reduce the number of certificates issued. These proposals were advanced on the supposition that children were made to wear the certificates.
- (5) Certification of children in India in the absence of compulsory registration of births and school-leaving certificates was a difficult matter, and any system short of the one proposed would not fulfil the following conditions, viz., that—
- (a) Every entitled child received a certificate.
 - (b) No child received two certificates.
- (6) Registers based on names were useless since children gave false names. Any elaborate system of body marks, or registers based on weight and height would, owing to the variable nature of the quantities, not prove effective. Inspectors were often handicapped by the existing certification. Most children had a number of body marks, moles were frequent, whilst the choosing of a particular body mark was a matter of opinion which varied too at different times by the same observer.

To aid an Inspector, therefore, it was, the Collector considered, very necessary that an improvement on the certificates should be made, and Bombay and Ahmedabad being the two largest centres of child labour, he had proposed that the mill children there should be photographed and the finger print system should be adopted in their case.

With regard to the recurring expenditure on account of the improvements suggested, the Collector had proposed that it should be borne by the factory owners by amending, if necessary, the Act and Rules as follows :—

The following clause to be added to the clause of Sub-section 2 of Section 37—

“() the fee to be charged for the examination of persons desirous of being employed in a factory and a grant to them of certificates of age or of physical fitness and for the re-endorsement of the certificates :”

and for the last sentence of Rule 9 (1) the following to be substituted :—

“A fee of annas 8 shall be charged to the owner of the factory in which he desires to employ the person for such examination and for the grant of a certificate in pursuance thereof in Ahmedabad, Bombay, and Kurla, and for any re-endorsement of the certificate a fee of annas 4 shall be charged to the owner of the factory.”

In reply the Committee stated that they did not believe that children were employed to any serious extent in more than one mill on the same day ; at the same time they were thoroughly in accord with the views of the Government that every precaution should be taken to prevent the children from working longer than the specified hours, or in working in two mills on the same day. They, however, were afraid that the proposals made by the Collector would place the children entirely at the mercy of the factory owners. The Factory Commission of 1908 carefully considered this point and, in order that the children should be as free as possible to choose their employers and should not be compelled by circumstances, such as poverty or difficulty of procuring a certificate, to accept the conditions dictated by the millowners, made their recommendations mentioned in para. 77, page 51 of their Report which runs as follows :—

“We are strongly of opinion that the Certifying Surgeon solely appointed for this work should receive no remuneration, direct or indirect, from factory owners. We cannot approve of a system tending to create any bias, however small, in favour of arranging matters in a manner acceptable to millowners. In the case of Certifying Surgeons not specially appointed for the purpose of certifying children for factory employment, we should have preferred a system under which these officers also would have been absolutely independent of factory owners. That is, however, impracticable in cases where the Certifying Surgeon is, as he usually will be, the Civil Surgeon of the District : but even in such cases we are strongly of opinion that no fees for certifying work should be paid to him by employers of labour. We consider that the certifying of children for factory employment should be regarded as one of the ordinary administrative functions of Government : and that, as such, it should be paid for by Government itself, the 4 annas fee at present charged for each certificate being abolished. Children coming for employment for the first time often have not got the 4 annas to pay and in such cases there is either delay, or the mill pays the fee and keeps the certificate. The abolition of the fee will simplify matters much, and be received a welcome concession at a time when the certification of all children is going to be strictly enforced. In any case the certificate should always be considered the absolute property of the child. The question of compensating medical officers for the loss which they would in certain cases sustain under such an arrangement will, we presume, be considered by Government.”

The Committee pointed out that the Commission came to the above conclusion after taking considerable evidence all over India and after visiting the factories and studying the conditions at first hand, and they did not consider that any case was made out to revise the decision arrived at by the Commission. The Committee, while thoroughly in accord with the principles enunciated by the Factory Commission of 1908 in the paragraph above referred to, made the following comments on the proposals of the Collector :—

- (1) They approved of the proposal that a full-time Certifying Surgeon for Ahmedabad should be appointed.
- (2) They had no objection to the introduction of a finger print system, but they were afraid that the scrutiny of the finger prints to find out whether a child received a second certificate or not would be very cumbersome.
- (3) For reasons given by the Factory Commission of 1908, no charge should be levied on the millowners for the recurring cost.
- (4) The Committee had no serious objection to the making of the wearing of the certificates by the children compulsory, but there were great drawbacks to this being done. During the tour of the Factory Commission of 1908, it was found that the certificates worn by children were not their own. When a thorough enquiry was made, it was found that there was no case of dishonesty, but that when children took their certificates to their own house they always took them off when they slept, or when they took their bath, and often the certificate boxes got mixed up amongst the children staying together, with the result that they often wore other children's certificates. The use of the token was a more satisfactory procedure, because being small it need not be taken off at night or before taking a bath as in the case of the more cumbersome boxes of certificates. Although it was quite true that it took a little longer for the Inspector to check the tokens with the certificates, it was the lesser of the two evils, as those who had actual experience in the matter would testify. It should, however, be clearly provided that the record of the certificates should always be available during the working hours of the mill, whether a time-keeper was present or not.
- (5) By making the certificate available for a particular factory only, there was a serious objection, as found by the Factory Commission, of placing the children at the mercy of the factory owners.
- (6) Photographing the children would be a very elaborate process and very costly, and children could not afford to pay for it. If, however, Government were prepared to accept the cost of the photographs as part of their duty of certifying children, the Committee had no objection. (*Appendix O-1.*)

INDIAN FACTORIES ACT, 1911.

PROPOSED AMENDMENT.

The Government of Bombay in May 1921 forwarded to the Association for an expression of opinion, a copy of a draft Bill further to amend the Indian Factories.

Act, 1911. From the Statement of Objects and Reasons attached to the Bill, it appeared that the existing Factories Act, which was passed in 1911, was based on the recommendations of the Factory Labour Commission of 1907-8. Ten years' experience of its working had disclosed a number of defects, some of which were given prominence in the Report of the Indian Industrial Commission of 1918. The International Labour Organization which had been formed since that date, represented an endeavour by concerted action in different countries to improve the conditions of labour throughout the world. The International Labour Conference at its first meeting held at Washington in 1919 adopted a number of Draft Conventions and Recommendations.

The Bill under discussion embodied the provisions of the Draft Conventions and Recommendations as far as it was possible to give effect to them in India, and in addition endeavoured to remedy a few other defects in the existing Act that had been pointed out by the Industrial Commission, the Indian Cotton Committee, and various official and non-official bodies and individuals.

The principal features of the Bill were :—

- (1) The provision of further protection for children, by raising the maximum and minimum ages, reducing the hours in non-textile factories, providing for intervals of rest and inserting additional safeguards in respect of certification.
- (2) The limitation of adult hours in all classes of factories by daily and weekly maxima with lengthened intervals of rest and more stringent provisions for weekly holidays.
- (3) A considerable extension in the definition of factories, and the enunciation of definite principles to regulate the grant of exemptions from the provisions of the Act.

The Committee after carefully considering the Bill put forward the following criticisms :—

The Committee were of opinion that the existing system of examining and certifying children in Bombay was far from satisfactory. Under the existing arrangements the children had to go from all parts of Bombay to the office of the Certifying Surgeon and, as many of them were illiterate and were often unable to state their requirements, a considerable time was wasted in their having to go to and fro, before they were finally passed or rejected by the Surgeon. It was not always possible to send a responsible officer down with the children to the office of the Surgeon. The Committee, therefore, considered it very desirable that Clause 7 of the existing Act should be so amended as to provide for Certifying Surgeons to attend at factories at certain periods by giving previous notice in writing of, say, 24 hours, for the purpose of examining children and granting certificates.

The wording of the proposed new sub-sections 21 (1) and (2) regarding rest periods in factories was considered by the Committee to be slightly ambiguous, and they therefore suggested that it should be made more clear.

While the Committee agreed with the principle of a weekly holiday, they were strongly opposed to having a compulsory stoppage on all Sundays, as this would mean, with the usual Indian Holidays that were granted to the hands, a complete closing down of the mills for about 14 days a year, on an average, more than at present. Looking at the question from the point of view of the workpeople also, it would mean a reduction in their wages of over a month's pay per annum.

Taking the year 1921 as an example, there would be, under the new proposal, 17 additional stop days. In the month of August, which was in most mills the best working month in the year, there would be 7 stop days instead of the 4 allowed under the existing Act. Even in 1920, when by a coincidence, 7 of the Indian holidays fell on Sundays there would still have been 10 extra stop days in the year if the proposal for stoppage on all Sundays had been in force.

The Committee submitted the following statement showing the number of holidays allowed by the Bombay Mills to their operatives during the years 1916 to 1921, and also the number of extra stop days that would have been granted had the new arrangement been in force:—

Year.	No. of stop days.	No. of extra stop days.
1916	57	15
1917	56	13
1918	56	13
1919	58	15
1920	56	10
1921	56	17

or an average of 56 actual and 14 extra stop days.

The Committee felt very strongly therefore that the procedure laid down in section 22 of the existing Act for fixing the weekly holidays had worked exceedingly well in practice and should not be altered.

The Committee were opposed to fixing the maximum number of hours of work per day at twelve. In this connection they pointed out that it was one of the concessions granted to the mill operatives in Bombay last year when they were on strike that no mills would be worked for more than 10 hours a day, and it would, in the opinion of the Committee, upset this arrangement and probably lead to further trouble with the operatives, if some of the mills were to work for more than 10 hours a day, even though they were limited to 60 hours a week, while the majority adhered to the 10-hour day.

The Committee were of opinion that the amendment proposed in section 281 which had for its object the keeping of unemployed children out of the mill premises, would lead to a deal of dissatisfaction among the mill operatives and would also entail an unnecessary amount of extra work on the mill staff. At the moment it was the practice for the children of operatives to bring their parents' food to the mills, and it would be almost impossible for the mill staff to keep the children out of the mill compound. The Committee considered that section 46 of the Act was a sufficient safeguard against the employment of underaged and uncertificated children. (*Appendix O-2.*)

VENTILATION AND HUMIDIFICATION OF MILLS.

The Adviser to Government on Humidification, Mr. T. Maloney, M.C., A.M.C.T., towards the end of June 1921, forwarded to the Association the following memorandum giving details of the scheme of observations which had been approved by the Government of India in connection with the proposed enquiry into the ventilation and humidification of cotton mills in India, and enquired as to whether the Committee desired to suggest any alterations in regard to the details of the investigation :—

“ The problem of humidification and ventilation has been under the consideration of both the Government of India and the various Millowners' Associations for many years. What might be considered as a satisfactory solution has not yet, however, been reached. The question was examined by the Textile Factories Labour Commission of 1907 who suggested that investigations and observations should be undertaken in a systematic manner with a view to deciding the amount of moisture in the atmosphere necessary for the manufacture of cotton goods, bearing in mind the efficiency of production and the health of cotton operatives. The question was also considered by the Factory Labour Commission of 1908 who, while recommending that an attempt should be made to fix a standard of ventilation, did not consider it practicable to fix a single standard of humidity for all India. The recommendations of both these Commissions led to the appointment of a Factory Ventilation Committee by the Government of Bombay in 1911, in which province the problem is of first class importance. A series of investigations were conducted and a unanimous conclusion was come to that to fix the standard of ventilation without considering the problem of humidification would be fallacious. In 1914 some observations of temperature and humidity were made by special observers in selected mills in Bombay, Ahmedabad and Sholapur. But the absence of any physiological data to show the effect on health, if any, due to working in mill atmospheres, again made it impossible to reach any conclusion. The enquiry had to be suspended on account of the war owing to the difficulty of obtaining the necessary medical assistance. On the conclusion of the war, the Government of India took up the problem for India as a whole, and suggested that a preliminary enquiry should be made during which all the necessary data should be collected. This would then be considered by a small Committee representing all the affected interests. The scheme of observations approved by the Government of India is submitted in some detail below :—

(1) Under the heading of daily hygrometrical reading for a complete period of 12 months it is suggested that, in addition to the mills in which special Government Observers will be used, the Millowners might assist the Government wherever possible with readings taken by their own observers. The object of wet and dry readings will be, to come to a conclusion as to what are the average conditions appertaining in the Bombay mills which could be compared with outside conditions.

It is hoped also that some information may be obtained by means of the readings as to what should be the relative or absolute humidity necessary for the most efficient production of different types of yarns and cloths, and it is hoped that in this connection the Millowners will assist by giving the benefit of their

wide practical experience on this subject. Unless the number of observations taken is very extensive and the co-operation of the Millowners is freely given, it is doubtful whether the best results will be obtained.

(2) The observations to be taken under this heading are daily kata-thermometrical readings in typical mills for a complete period of 12 months. A kata-thermometer may be explained as an instrument for measuring the cooling power of the atmosphere. It takes into consideration not only the effects of connection, conduction, radiation, and evaporation, but also the effects of air movement.

(3) The rate of cooling power of the air on the kata-thermometer bears a definite relation to the cooling power the same atmosphere would exert on the human body, and the kata-thermometer therefore becomes a very efficient instrument for measuring the cooling effects of the ventilation system.

(4) A certain number of air samples will be taken in different mills to estimate the amount of CO² present in the atmosphere. It is recognised that unless CO² is present in large quantities, it has not very serious effects upon the health, and the reason for taking these observations is that the CO² test is often the only method possible for measuring the efficiency of natural ventilation systems.

(5) The observations intended to be taken under this heading are of a medical nature and relate to the pulse rate, respiration rate, and body temperatures of mill operatives under varying conditions of temperature and humidity. From this it is hoped to come to some conclusion as to whether the conditions of ventilation and humidity in Indian mills have any effect on the health of the operatives.

(6) Data as to general health, etc., of operatives in cotton mills.

(7) Observations on mill construction with the idea of reaching some conclusion as to the most suitable type of building for cotton mills in India.

(8) It is intended under this heading that comparisons of health and efficiency should be made in humidified and non-humidified mills.

(9) Experimental data such as (1) tabulation of yarn strengths obtained by the use of different degree of humidity, (2) tabulation of cloth strengths obtained by the use of varying degrees of humidity.

(10) Data showing the effects of artificial light on temperature, humidity, and efficiency."

Mr. Maloney asked for suggestions as to further headings under which observations could be taken and expressed a hope that when conducting these observations the various members of the Millowners' Association would grant him every facility to visit their different mills.

In acknowledging receipt of the above memorandum, the Committee informed Mr. Maloney that they had no observations to make thereon, and added that they approved generally the lines upon which he intended to proceed, and that they would be glad to lend him any assistance in their power should he at any time require the same.

PROPOSED FORMATION OF FEDERATION OF INDIAN
INDUSTRIES.

(See Report 1920, pages 51-52 and Appendices.)

No further progress was made during the year under review towards the formation of the proposed Federation of Indian Industries, the general lines of which were discussed at a meeting of Associations and other bodies of employers of labour in India held in the rooms of the Association on the 14th December 1920.

It will, however, be recalled that the constitution of a Provisional Committee was determined at the meeting and in accordance with the instructions received by him in that connection the Secretary of this Association subsequently announced that the following gentlemen had been nominated by the Associations shown against their names to serve on the Committee :—

<p>J. A. Kay, Esq. (<i>vice</i> the late Mr. Rahimtoola Currimbhoy, M.L.A.). Sir Vithaldas D. Thackersey, Kt. The Chairman of the Association (<i>ex-officio</i>).</p>	}	Bombay Millowners' Association.
<p>The Hon'ble Sir Alexander Murray, Kt., C.B.E. Chimanlal G. Parekh, Esq. </p>	}	Indian Jute Mills Association.
<p>J. H. Pattinson, Esq., M.L.C. H. C. Reid, Esq. C. A. Alexander, Esq. J. G. Ryan, Esq. </p>	..	<p>Ahmedabad Millowners' Association. .. Indian Mining Association. .. Indian Mining Federation. .. Tata Iron & Steel Co., Ltd. .. Representing Cawnpore Em- ployers.</p>

Beyond, however, making certain recommendations to the Government of India in connection with the nomination of the personnel of the employers' delegation at the International Labour Conference (Third Session) held at Geneva in October 1921, details of which will be found in another part of this report, no progress was made with the scheme.

It may, however, be mentioned that in his opening address to the delegation at the Second Annual General Meeting of the Associated Chambers of Commerce, held in Calcutta in January 1921, His Excellency Lord Ronaldshay welcomed the proposal and that a resolution to the following effect was subsequently adopted by the meeting, upon the motion of the Bengal Chamber of Commerce and received the warm support of the Hon'ble Sir Thomas Holland, K.C.S.I., K.C.I.E., F.R.S., on behalf of the Government of India :—

“That this Association welcomes the steps that have been taken to constitute a Federation of Indian Industries, and desires to assure the promoters of the movement that it is cordially supported by the Associated Chambers of Commerce of India and Ceylon.”

INTERNATIONAL LABOUR CONFERENCE, GENEVA, 1921.

INDIAN EMPLOYERS' DELEGATION.

(See Report 1920, pages 47 and 211.)

As will be seen from the Association's report for 1920, Mr. N. B. Saklatvala, of Messrs. Tata Sons, Ltd., a former Chairman of the Association, was selected at a

meeting of representatives of Associations and other bodies of employers of labour in India convened for the purpose and held in the rooms of the Association on the 14th December 1920, to act as the employers' delegate to the International Labour Conference (Third Session) which was to be held at Geneva in October 1921. Mr. Saklatvala's name was duly communicated to the Government of India by the Chairman of the meeting and in due course intimation was received from the Government of India to the effect that Mr. Saklatvala had been nominated by the Secretary of State for India to act as the employers' delegate for India at the Conference.

At the aforementioned meeting it was also explained that each delegate including non-official delegates might be accompanied by advisers, not exceeding two in number for each item on the agenda of the Conference, who should be chosen, in the case of non-official advisers, in the same manner as the delegate. As however it was found impossible to select all the advisers to the delegate at the meeting it was resolved that the Secretary of this Association should take the necessary steps to give effect to the decision and wishes of the meeting in that connection (*vide* Report for 1920, 221-229) and submit the correspondence and replies received to the Provisional Committee of the new Federation of Indian Industries the constitution of which was as follows:—

- | | | |
|---|------------------------|--------------------------------------|
| 2 | Representatives of the | Bombay Millowners' Association. |
| 2 | " | " Indian Jute Mills Association. |
| 1 | Representative | " Ahmedabad Millowners' Association. |
| 1 | " | " Indian Mining Association. |
| 1 | " | " Indian Mining Federation. |
| 1 | " | " Tata Iron & Steel Co., Ltd. |

Mr. J. G. Ryan representing employers of labour in Cawnpore; and the Secretary of the Bombay Millowners' Association (Secretary).

Although on account of the untimely death of the late Mr. Rahimtoola Currimbhoy, the late Chairman of this Association and the originator of the scheme, the proposal to form a Federation of Indian Industries, which was the secondary purpose for which the meeting in December was held, never materialised the machinery described above was utilised for the selection of the advisers, the names of the various representatives, all of whom with the exception, owing to a misunderstanding, of Mr. H. C. Reid, were consulted despite the shortness of notice given by the Government of India, being:—

- | | | | |
|----------------------------------------------------------------|---------|----|------------------------------------|
| J. A. Kay, Esq. | .. .. . | .. | } Bombay Millowners' Association. |
| Sir Vithaldas D. Thackersey, Kt., M.L.A. | .. .. . | .. |  |
| The Chairman of the Association (<i>ex-officio</i>) | .. .. . | .. | } Indian Jute Mills Association. |
| The Hon'ble Sir Alexander Murray, Kt., C.B.E. | .. .. . | .. |  |
| Chimanlal G. Parekh, Esq. | .. .. . | .. | Ahmedabad Millowners' Association. |
| J. H. Pattinson, Esq., M.L.C. | .. .. . | .. | Indian Mining Association. |
| H. C. Reid, Esq. | .. .. . | .. | Indian Mining Federation. |
| C. A. Alexander, Esq. | .. .. . | .. | Tata Iron & Steel Co., Ltd. |
| J. G. Ryan, Esq. and | | | |
| C. B. Sayer, Esq. (Secretary, Bombay Millowners' Association), | | | Secretary. |

X9(M71).231, d M75:1

FI

112742

Accordingly in August 1921 the final list of gentlemen recommended for nomination as advisers to the employers' delegate was approved by the aforesaid provisional Committee and forwarded to the Government of India. The gentlemen named in the list, which is given below, were nominated in the first instance by the Associations shown against their names, so that the personnel of the employers' delegation, as recommended by the Provisional Committee, was as representative of employers throughout India as existing conditions permitted:—

<i>Name and Occupation of Adviser recommended for nomination.</i>	<i>Name of Association submitting recommendation.</i>
H. Waddington, Esq., Secretary, United Planters' Association of Southern India.	United Planters' Association of Southern India, Coimbatore.
A. U. Crowe, Esq., late Assam Frontier Tea Company.	Indian Tea Association, Calcutta.
Sir Trevredyn Wynne, K.C.S.I., K.C.I.E., Chairman, Burma Corporation, Ltd.	
A. W. Dods, Esq., C.I.E., Partner, Messrs. Burn & Co., Ltd., Calcutta.	Indian Engineering Association, Calcutta.
J. K. Mehta, Esq., M.A., Secretary, Indian Merchants Chamber and Bureau, Bombay.	Indian Merchants Chamber and Bureau, Bombay.

At a later date, however, Sir Trevredyn Wynne intimated his inability to proceed to Geneva and after consultation with such members of the Provisional Committee as were available the Government of India decided not to fill the vacancy so created.

In September 1921 the Government of India informed the Provisional Committee that their recommendations had been accepted and at the same time published the following resolution giving the names of all the delegates and advisers who had been nominated to represent India at the Conference:—

" No. L-867. In pursuance of Article 389 of the Treaty of Versailles, the Government of India hereby nominate the following officials and non-officials to represent the Government of India, the employers, and the workers, respectively, at the meeting of the International Labour Conference to be held at Geneva commencing on October the 25th, 1921:—

1. To represent the Government of India—

DELEGATES.

- (a) Mr. A. C. Chatterjee, C.I.E., I.C.S., Secretary to the Government of India in the Department of Industries.
- (b) Mr. J. N. Gupta, M.B.E., I.C.S., Commissioner, Bengal.

ADVISERS.

- (c) Mr. G. F. Paddison, I.C.S., Madras.
- (d) Lieut.-Col. F. H. G. Hutchinson, I.M.S., Public Health Commissioner with the Government of India.
- (e) Miss G. M. Broughton, M.A., O.B.E., I.E.S., Adviser, Labour Bureau, Department of Industries, Government of India.

(f) Mr. A. G. Clow, I.C.S., Controller, Labour Bureau, Department of Industries, Government of India.

2. To represent the Employers—

DELEGATE.

(a) Mr. N. B. Saklatvala of Messrs. Tata Sons, Limited, Bombay.

ADVISERS.

(b) Mr. A. W. Dods, C.I.E., of Messrs. Burn and Company, Limited.

(c) Mr. J. K. Mehta, Secretary, Indian Merchants' Chamber and Bureau, Bombay.

(d) Mr. H. Waddington, Secretary, United Planters' Association of Southern India, Coimbatore.

(e) Mr. A. U. Crowe, late of the Assam Frontier Tea Company.

3. To represent the Workers—

(a) Mr. N. M. Joshi, M.L.A., of the Servants of India Society, Bombay.

ADVISER.

(b) Mr. B. P. Wadia.

Mr. D. Chaman Lall had also been nominated as an adviser to the Workers' delegate but, on the 10th September, intimation was received that he was unable to proceed to Geneva and the Government of India decided that time did not admit of arrangements being made for another adviser.

4. The representatives of the employers have been nominated on the recommendation of the Provisional Committee of the new Federation of Indian Industries now in the process of formation.

5. The workers' representatives have been nominated on the recommendation of the All-India Trade Union Congress Committee."

Subsequently Mr. Saklatvala submitted to the Committee a report on the Conference together with a copy of the draft conventions and recommendations adopted by the Conference. For purposes of record these are printed in full in *Appendix P-1*.

EMPLOYMENT OF WOMEN BEFORE AND AFTER CHILD-BIRTH

(See Report 1920, pages 45 and 185.)

The Government of Bombay in June 1921, forwarded to the Association, for an expression of opinion thereon, a copy of a letter that they had received from the Government of India in connection with the recommendations of the International Labour Conference, held at Washington in October 1919, concerning the employment of women before and after child-birth.

The Draft Convention referred to, passed at the Washington meeting of the International Labour Conference, read as follows:—

The General Conference of the International Labour Organization of the League of Nations having been convened at Washington by the Government of the United States of America on the 29th day of October 1919, and

having decided upon the adoption of certain proposals with regard to "women's employment, before and after child-birth, including the question of maternity benefit," which is part of the third item in the agenda for the Washington meeting of the Conference, and having determined that these proposals shall take the form of a Draft International Convention, adopts the following Draft Convention for ratification by the Members of the International Labour Organization, in accordance with the Labour Part of the Treaty of Versailles of 28th June 1919, and of the Treaty of St. Germain of 10th September 1919 :—

Article 1.

For the purpose of this Convention, the term "industrial undertaking" includes particularly—

- (a) Mines, quarries, and other works for the extraction of minerals from the earth.
- (b) Industries in which articles are manufactured, altered, cleaned, repaired, ornamented, finished, adapted for sale, broken up or demolished, or in which materials are transformed, including ship-building, and the generation, transformation and transmission of electricity or motive power of any kind.
- (c) Construction, reconstruction, maintenance, repair, alteration, or demolition of any building, railway, tramway, harbour, dock, pier, canal, inland waterway, road, tunnel, bridge, viaduct, sewer, drain, well, telegraphic or telephonic installation, electrical undertaking, gas work, water works, or other work of construction, as well as the preparation for, or laying the foundation of any such work or structure.
- (d) Transport of passengers or goods by road, rail, sea, or inland waterway, including the handling of goods at docks, quays, wharves and warehouses, but excluding transport by hand.

For the purpose of this Convention, the term "Commercial Undertaking" includes any place where articles are sold or where commerce is carried on.

The competent authority in each country shall define the line of division which separates industry and commerce from agriculture.

Article 2.

For the purpose of this Convention, the term "woman" signifies any female person, irrespective of age or nationality, whether married or unmarried, and the term "child" signifies any child whether legitimate or illegitimate.

Article 3.

In any public or private industrial or commercial undertaking, or in any branch thereof, other than an undertaking in which only members of the same family are employed, a woman—

- (a) Shall not be permitted to work during the six weeks following her confinement.

- (b) Shall have the right to leave her work if she produces a medical certificate stating that her confinement will probably take place within six weeks.
- (c) Shall, while she is absent from her work in pursuance of paragraphs (a) and (b), be paid benefits sufficient for the full and healthy maintenance of herself and her child, provided either out of public funds or by means of a system of insurance, the exact amount of which shall be determined by the competent authority in each country, and as an additional benefit shall be entitled to free attendance by a doctor or certified midwife. No mistake of the medical adviser in estimating the date of confinement shall preclude a woman from receiving these benefits from the date of the medical certificate up to the date on which the confinement actually takes place.
- (d) Shall in any case, if she is nursing her child, be allowed half an hour twice a day during her working hours for this purpose.

Article 4.

Where a woman is absent from her work in accordance with paragraphs (a) or (b) of Article 3 of this Convention, or remains absent from her work for a longer period as a result of illness medically certified to arise out of pregnancy or confinement and rendering her unfit for work, it shall not be lawful, until her absence shall have exceeded a maximum period to be fixed by the competent authority in each country, for her employer to give her notice of dismissal during such absence nor to give her notice of dismissal at such a time that the notice would expire during such absence.

The Government of India in their letter to the Bombay Government stated that the question had been independently examined by them at various meetings between their officers and Chambers of Commerce, Employers' Associations, Factory Owners, and others, interested in the question. The matter was also discussed informally at a conference in Simla on the 9th May 1921 with representatives of the Associations concerned with the welfare and medical relief of women and children.

It was pointed out at the outset that the Government of India at this stage were not required to ratify this Convention but that they should be in a position to state the reasons why they could not do so, and that so far as possible they should indicate what action they were prepared to take in the direction aimed at in the Draft Convention.

Article 1.—It was noted that Article 1 of the Draft Convention determined the classes of workers that were to be considered as falling within any scheme relating to provision for maternity benefit. The object contemplated appeared to be to embrace all classes and grades of industrial and commercial workers. The impossibility of making any arrangements in this country to supervise so extensive a scheme was self-evident. Whatever decision might be reached with regard to the feasibility of any of the suggested reforms, it would be agreed, the Government of

India contended, that in India the initial efforts should be confined to the principal organised industries. Later, when the reforms had been in operation for some time and their utility was generally recognised, it might be possible to extend them to all establishments coming within the purview of the Indian Factories Act.

Article 3 (a).—The Government of India pointed out that the length of time that women abstained from work after confinement varied considerably in different parts of India.

The general opinion of the informal conference at Simla was that compulsory abstinence from work could not as matters stood be legally enforced. Women who were refused admittance to factories where this abstinence from work was enforced, could easily obtain any work in non-regulated factories or in agriculture. Further, employers and inspectors would find it almost impossible to enforce this provision.

Article 3 (b).—This article recommended that, subject to the production of a medical certificate, the right should be conceded to leave work for a period of six weeks prior to confinement. This proposal also seemed to carry with it the obligation on the part of the employer not to penalise the women in any way on account of such abstinence. The Government of India stated that the replies received from the Local Governments and Administrations indicated that women in factories came and went with the utmost freedom. In some factories, however, where absence from work entailed loss of wages for a period longer than the time lost, they did run the risk of being penalised. But this rule was waived in some factories, when absence was due to pregnancy. The production of a medical certificate stating that confinement was likely to take place within six weeks, would, it was asserted, in most cases be impossible. Indian women would be most unwilling to obtain such certificate except from women doctors. The smallness of the existing supply of medical women in India made such the proposal quite impracticable at the moment.

At the conference at Simla it was agreed that no immediate action was necessary in India in pursuance of this section, but that employers might be asked to see that fines for absence were not inflicted on women who left within a short time before confinement. It was agreed that more would be gained by enlisting the sympathy of the management than by passing legislation without providing the necessary machinery for enforcing it.

Article 3 (c).—The provision of a maternity benefit recommended in section (c) of Article 3 included medical aid as well as pecuniary help. The Government of India stated that enquiry had elicited the fact that maternity benefit schemes were very rare in India. The opinions of Local Governments and Administrations appeared on the whole to be that the institution of a compulsory levy at the moment was scarcely feasible.

In view of these opinions, the feeling at the Simla conference was that the time had not yet arrived for the adoption in India of a compulsory benefit scheme. At the same time the conference recognised the urgency and importance of the subject. It was suggested that Local Governments should be asked to take steps first to ascertain the feelings of Provincial Legislative Councils. Employers of labour should also be induced to start voluntary schemes. Encouragement might

be given to them to do so by State contributions towards the cost of such schemes. Employers would find that by offering pecuniary aid at the time of confinement, they would not only attract a better class of labour, but that the labour itself would become more stable.

With regard to medical aid it was thought that employers could not be asked to provide the assistance of trained midwives, and that the provision of medical aid should be a matter for the local authorities.

The Government of India stated that the provision of medical aid was an urgent problem. Women in India were on the whole very unwilling to avail themselves of assistance unless it was given by a medical woman. The existing Women's Medical Service in India was extremely small and the supply of women Sub-Assistant Surgeons was also very inadequate. Consequently, while medical attendance was available in Bombay, the Central Provinces, Madras, Assam and Bengal, it should be noted that doctors who could render aid were mainly men and that, except in Madras (City), their assistance was very seldom sought in maternity cases. The Government of India did not wish to suggest that separate maternity schemes should be started for industrial workers. Efforts should, in their opinion, be made to extend the scope of existing organizations so as to include industrial workers, and such organizations might then be helped by special subsidies. Close co-operation with the All-India League for Maternity and Child Welfare was recommended in all places where the League was established.

Article 3 (d).—An allowance of half an hour twice daily for nursing the child was recommended in section (d). Women seemed on the whole to be given permission readily to leave their work to nurse their children, but this was not done at all systematically, nor as a rule were comfortable arrangements made either for the nursing mother or for the child. Only in a few cases did *creches* seem to be provided within the factory precincts. The opinion of the Conference at Simla was that, while legislation should not at this juncture be proposed enforcing this section of the Article, the sympathy of employers should be enlisted. Suggestions regarding the provision of suitable places for this purpose might usefully be made by Inspectors when visiting factories. The Inspectors might also be asked to see that the necessary facilities were in all cases given.

Article 4.—Security against dismissal on account of absence due to confinement was recommended in Article 4. Enquiry had shown that women who left on this account found no difficulty in being reinstated. Legislation did not appear to be necessary at the moment. Government stated, however, that there might be times and places where labour was more plentiful when it might be advisable to consider whether women should not be legally protected from loss of employment.

The Government of India asked for observations of the Local Government on the recommendation of the Conference and in particular on the question relating to—

- (1) the difficulties of immediate legislation,
- (2) the encouragement of voluntary systems of maternity benefits, and
- (3) the provision of medical aid to industrial workers during the period of child-birth.

The Committee of the Association, in replying to the Bombay Government, stated that they agreed generally with the conclusions arrived at by the Government of India, after consultation with the various bodies interested in the subject, and set forth in the letter to the Local Governments, copy of which accompanied the Bombay Government's letter. The Committee were also in general agreement with the recommendations of the Conference held at Simla on the 9th May 1921 at which the matter was further discussed.

While the Committee realised that the ultimate aim of those responsible for the adoption of the Draft Convention was a very laudable one, they considered that, looking to the existing condition of the country, it was practically impossible to give effect in India to the various articles of the Convention. Still more strongly did they hold that opinion with regard to the introduction of legislation. At the same time the Committee were of opinion that a very great deal could be accomplished by means of voluntary help from the factory owners.

With regard to the third point raised by the Government of India, the Committee stated that at the moment women workers rarely went to Maternity Wards for confinement, as in the majority of cases they returned to their native villages. In the course of time, however, when an industrial population, complete of itself, had grown up, the Committee thought that it would be advisable to start Maternity Wards in the areas where the mill hands generally stayed and to encourage the workers to avail themselves of such facilities. Then it would be quite practicable to devise some system of maternity benefit but, until that time arrived, the Committee were of opinion that no legislative action should be taken. (*Appendix P-2.*)

PUBLIC EMPLOYMENT AGENCIES.

The Government of Bombay towards the end of October 1921 addressed the Committee of the Association regarding the Draft Convention and Recommendation of the Labour Conference, Washington, relative to the establishment of Public Employment Agencies and requested to be favoured, through the Director, Labour Office, with the opinion of the Association on the suggestions made in the Government of India's letter to the Bombay Government, the substance of which is given below.

In the introductory paragraph the Government of India invited attention to their previous letter of May 1920 on the subject of the Draft Convention and Recommendation concerning unemployment, adopted at the meeting of the International Labour Conference at Washington. They pointed out that the Government of India had already ratified the Draft Convention.

With regard to the subject of Public Employment Agencies, they stated that Article 2 of the Convention concerning unemployment required every Member of the Conference ratifying the Convention to establish a system of free Public Employment Agencies under the control of a central authority. In their Despatch No. 16 (Industries) of the 25th November 1920 to the Secretary of State, the Government of India had said that the creation of free public employment agencies had hitherto been thought unnecessary, since the demand for industrial labour had hitherto exceeded the supply. It was stated, however, that in a few congested

areas, where wages remained relatively low owing to the outside demand for industrial labour failing to reach these areas, the institution of unemployment agencies might facilitate migration to areas where the demand for labour was never fully met. Opinions and suggestions from the Bombay Government on this subject were invited.

Continuing, the Government of India stated that in the Despatch to the Secretary of State [No. 16 (Industries), dated the 25th November 1920], they had pointed out that the Indian system of famine organization dealt effectively with unemployment. The Government of India, however, thought that it might be an advantage if, during the early stages of scarcity and famine, when the migration of labour began and measures, such as the distribution of *takavi*, were initiated, steps were taken to inform the inhabitants of localities affected of any suitable employment available. It was understood that in areas such as the Deccan people who might be willing to migrate had some difficulty in obtaining reliable information regarding the more distant places where employment was available or the type of work that was offered. It was possible that if such villagers were given early information on such points as places where work was obtainable, the accommodation provided, the type of work, the rates of wages, and whether there was work for women and children and for bullock carts, they would in many cases be able to look after themselves. Such information might be distributed through revenue or other officers; in some cases perhaps a public employment agency might be started with advantage. The Government of India accordingly desired to have the views of the Bombay Government on the point.

As stated above, the Government of India had expressed the view that employment agencies might be useful in congested areas. They then proceeded to draw attention to the advisability of creating such agencies in certain areas, for example, the eastern districts of the United Provinces and the districts of North Bihar. In districts of that type, where the supply of labour for local purposes was believed to be permanently larger than the demand, the Government of India thought that considerable benefit might follow from the establishment of agencies which would facilitate the migration of surplus labour to industrial areas where there was usually a shortage.

The Government of India further pointed out that Article 2 of the Convention concerning unemployment also required that committees, which should include representatives of employers and of workers, should be appointed to advise on matters concerning the administration of employment agencies. In the Government of India Despatch above referred to it had been stated that the Government of India had no objection to associating with those agencies, when created, advisory bodies of the nature in question. They thought that there would be no serious difficulty in securing representatives of employers for service on such bodies. They recognised, however, that it might not be easy to nominate suitable representatives of labour in all cases, but they hoped that that difficulty would be gradually overcome. The Government of India said they would be glad to have the opinions and suggestions of the Bombay Government also on the point.

Attention was also invited to Article 1 of the Recommendation also adopted at the Washington Conference, according to which each Member of the International Labour Organization had to take measures to prohibit the establishment of

employment agencies which charge fees or which carry on their business for profit. The replies of Local Governments to a representation which had been made to them by the Government of India on the subject indicated that employment agencies of this character were practically unknown in India. A case, however, had recently been brought to the notice of the Government of India which seemed to show that agencies of that kind, and some possibly fraudulent in character, might spring up in the future. An emigration agency in Bombay had recently advertised throughout the Punjab that employment could be obtained through it in France on pay of approximately Rs. 15 a day. A large number of applications were received, and, on an assurance that remunerative posts had been secured for the applicants, nearly two hundred emigrants were induced to pay sums varying from Rs. 500 to Rs. 600 to cover the cost of their passages, passports, etc. From time to time these men were despatched from Bombay to the Riviera, where they discovered that the promises of employment were entirely without foundation. They drifted to Marseilles, where they reported themselves to the British Consul-General as completely destitute. They were ultimately repatriated at the public expense. It was estimated that this emigration agency made a profit of from Rs. 200 to Rs. 250 on each emigrant.

Similar agencies might have recently been started in other parts of India, and the Government of India thought that the advisability of prohibiting them or of permitting them to operate only under Government license would no doubt be carefully considered by the Bombay Government.

Article 2 of the Draft Convention concerning unemployment referred to in the letter from the Government of India reads as follows :—

“ARTICLE 2.—Each Member which ratifies this Convention shall establish a system of free public employment agencies under the control of a Central Authority. Committees, which shall include representatives of employers and of workers, shall be appointed to advise on matters concerning the carrying on of these agencies.

Where both public and private free employment agencies exist steps shall be taken to co-ordinate the operations of such agencies on a national scale.

The operations of the various systems shall be co-ordinated by the International Labour Office in agreement with the countries concerned.”

The position, as the Committee of the Association understood it, was that the Government of India had placed the foregoing Draft Convention before the Indian Legislatures, who had authorised its ratification, and that the reference before them was the outcome of the following resolutions adopted by those bodies in the same connection, namely :—

“This Assembly (Council) recommends to the Governor-General in Council :—

(b) That he should, after such investigation regarding unemployment in India as he may think fit, take steps to create regular public

employment agencies in so far as the same may be necessary to facilitate the migration of labour ;

- (c) That such agencies, when created, should be provided with Advisory Boards representative of employers and workers ;

The Committee in replying to the Government of Bombay stated that if the position was as above described, so far as the textile industry in this Province was concerned, there was no unemployment amongst the operatives, nor was there any likelihood of such a contingency arising for some considerable period. At the same time the Committee approved the principle underlying the proposed measures and welcomed the institution of properly constituted employment agencies in certain circumstances, provided, however, that if it was necessary to introduce legislation to give effect to the proposals such legislation should be entirely permissive in character.

The Committee further considered that as, at the moment, it would appear that the provinces in which the proposed agencies might with advantage be set up were so few in number it should be left to the Local Government to determine in each instance, with due regard to the particular circumstances of its province, whether such agencies were actually required in that province, and, if so, the manner in which they should be constituted. (*Appendix P-3.*)

THE NEW LABOUR OFFICE IN BOMBAY.

The Government of Bombay in April 1921 issued a Press Communique in regard to the Labour Office that had been established by Government, detailing the reasons why such an office was found necessary and what would be the general scope of its work.

The immediate functions of the office were briefly grouped under four main heads as under :—

- (1) *Statistics.*—To obtain full and accurate information with regard to the conditions under which labour works, *e.g.*, wages, hours of labour, retail prices, rents, and generally any facts which would throw light on the economic and social condition of the workers. Statistics of strikes also fell into this group and should be so analysed as to bring out the real causes of unrest. Information as to any trade unions existing would also be obtained. Reports setting forth the facts obtained as to wages, etc., would be prepared and published.
- (2) *Intelligence.*—Closely allied but distinct in character was day-to-day information as to all labour movements and disputes. Information would be obtained from all available sources, and it was hoped that in the case of disputes, for instance, both the employers and the leaders of the workpeople concerned would furnish exact details. The newspapers, both English and the Vernacular, would be read,

and extracts bearing on all labour questions would be made and classified. The Intelligence Officer would also keep in touch all those private institutions and persons who published from time to time information bearing on the condition of the people of India.

Another kind of intelligence was contained in the numerous reports issued by the Labour Departments of other countries, and it would be the duty of the new office to form a Library of these and other books dealing with economic questions affecting the general positions of labour throughout the world. A collection of labour laws would also be made.

- (3) As experience and knowledge were gained and the activities of the Labour Office developed, it was anticipated that it would be of the greatest utility to Government in the practical measures which it would find it expedient or desirable to undertake with a view to promote the settlement of industrial disputes when they arose.
- (4) *Legislation and other measures.*—To advise the Government from time to time as regards necessary new legislation or the amendment of old laws. In this connection the facilities afforded by the Department for obtaining full and accurate information on social, economic, and labour matters in this and other countries would be of the greatest assistance to private members or Government departments whose duty it was to initiate legislation on social or industrial subjects.

In June 1921 the Committee of the Association appointed a Sub-Committee consisting of Mr. J. A. Kay, The Hon'ble Sir Dinshaw Wacha, Kt., and Mr. C. N. Wadia, C.I.E., M.L.C., to advise and assist the Director of the Labour Office in connection with the collection of wage statistics. The Sub-Committee met the Director, Mr. G. Findlay Shirras, for the first time on Thursday, the 16th of June, when Mr. Findlay Shirras briefly explained the functions of the Labour Department and expressed a hope that greater use would be made of that Department in the settlement of Labour disputes.

In connection with the collection of mill wage statistics, which was then being undertaken by the Labour Department, the Sub-Committee were unanimously of opinion that if the effort, which should be given a fair trial, was not successful, then statutory powers might be obtained to compel employers to supply the information.

The Sub-Committee enquired whether the statistics of wages of individual mills would be supplied to the Association, if required, in connection with the standardization of the wages of mill operatives. The Director assured the Sub-Committee that there would be no objection to such figures as were required being supplied to the Association, provided all parties concerned were agreeable.

A circular was issued to all members of the Association informing them that the Committee approved of the form issued by the Labour Department. As a question had been raised by some members as to the reason why the Association did not collect the forms when completed, members were informed that, as it was

felt that the figures supplied by individual mills should be considered as confidential, it was thought it would be better if the Labour Department would collect and compile the statistics, instead of the Association.

FORMATION OF TEXTILE LABOUR UNIONS IN BOMBAY.

(See Report 1920, pages 53 and 248.)

Towards the end of September 1921 the Committee of this Association were approached by the General Secretary of the Bombay Central Labour Federation with a request that they should recommend individual members of the Association to give the Federation officials permission to organise the workpeople in their mills within the mill compounds. In his letter to the Committee the General Secretary stated that he was led to seek the assistance in question not from any desire to interfere in the working of the mills but merely in order to get the mill-hands to sign their membership forms, and added that it had been found to be almost impossible to do so outside the factory gates.

The Committee, however, informed the Federation that they were unable to comply with the request and that they considered it was outside the legitimate scope of employers' activities for them to compel their operatives—and the procedure suggested amounted in effect to such compulsion—to join any particular organisation. The Committee further stated that they considered any action of the nature in question upon the part of any member of the Association would be open to misconstruction by the workpeople themselves.

In the circumstances the Committee advised all members of the Association of the attitude they had adopted in the matter. At the same time they pointed out to members that they did not desire in any way to restrict the freedom of action of individual members. (*Appendix Q-1.*)

REGISTRATION AND PROTECTION OF TRADE UNIONS IN INDIA.

PROPOSED LEGISLATION.

Early in October 1921 the Committee were invited by the Bombay Government to express their views upon the question of the desirability and expediency of introducing legislation, upon the general lines of the English Acts in the same connection, in regard to the registration and protection of trade unions in India.

On the 1st March 1921, Mr. N. M. Joshi, M.L.A., moved in the Legislative Assembly a resolution upon the above subject which was subsequently amended to read as follows:—

- “The Assembly recommends to the Governor-General in Council that he should take steps to introduce, as soon as practicable, in the Indian Legislature, such legislation as may be necessary for the registration of trade unions and for the protection of trade unions.”

The resolution, in its latter form, was accepted by the Hon'ble Sir Thomas Holland on behalf of the Government of India and subsequently adopted by the Assembly without a division.

In the course of a long letter to all local Governments and Administrations in the above connection, which formed the subject of the reference from the Bombay Government, the Government of India invited the views of all Associations interested in the social and industrial organization of the country upon certain tentative conclusions at which they had arrived with regard to the proposed legislation and, in particular, to four important divisions into which the subject appeared naturally to fall, namely :—

- (a) The definition of a Trade Union.
- (b) Trade Union Funds.
- (c) Registration.
- (d) Liabilities of Trade Unions.
- (e) Picketing.

The whole question was in the first instance submitted to a Sub-Committee consisting of Mr. J. A. Kay, the Hon'ble Sir Dinshaw E. Wacha, Kt., Sir Vithaldas D. Thackersey, Kt., M.L.A., and Mr. C. N. Wadia, C.I.E., M.L.C. As a result of the Sub-Committee's deliberations a reply on the following lines was sent to the Government of Bombay.

Before proceeding to examine the merits of the various tentative suggestions advanced by the Government of India in their letter, the Committee stated that they were strongly of opinion that the proposal to introduce legislation for the registration and protection of trade unions at that juncture was premature, chiefly for the reason that the desire for such legislation did not come from the workpeople themselves, as had been the condition antecedent to the adoption of similar measures in other countries. If, however, it was the considered opinion of the Government of India that their obligation under the Labour Section of the Treaty of Peace, in respect of the recognition of the right of association for all lawful purposes by the employed as well as by the employers, could not adequately be fulfilled in any other manner, then the Committee, without prejudice to the opinion above expressed, had no objection to the introduction of legislation provided that due regard was had to the exceptional conditions obtaining in that respect in India. In particular the Committee considered that the main object of such legislation should be to prevent the exploitation of the great mass of ignorant and illiterate workpeople by self-constituted leaders in the interest of their own political advancement or, in other words, to encourage the promotion of properly constituted labour unions upon an entirely and fundamentally different basis from that upon which the few so-called Trade Unions in existence were founded.

While the Committee held very strong views on the latter aspect of the case they recognised that, in view of their illiteracy and lack of experience, the workpeople would be justified in securing the assistance, if available, of disinterested outsiders during the present stage of their co-operative development if they were assured that the persons in question were prepared conscientiously to carry out the wishes and desires, however inarticulate, of the workers themselves. The difficulty which the Committee experienced in the latter regard was that, so far, as they could observe, the officials of the few incipient trade unions in existence

in India owed their appointment not so much to any desire upon the part of the workpeople themselves for corporate action but rather to the fact that they themselves desired, more or less from interested motives, the formation of the particular unions with which they were connected.

One of the reasons urged in the course of the recent debate on the question in the Legislative Assembly had reference to the advancement of democratic ideas in this country and a general awakening of labour to the conditions obtaining hitherto in that respect. The Committee stated that without encroaching upon the moral issue involved in an argument of the above nature, they noted with considerable curiosity the absence of any reference by the Government of India to either the nature or results of trade union legislation in the most democratic country in the world, namely, America. It might, therefore the Committee thought, be of interest to quote certain remarks made recently by the Chairman of one of the largest industrial concerns in that country upon the same subject.

In the course of his speech at the Annual Meeting of Stockholders of the United States Steel Corporation held in April 1921, the Chairman of the Corporation emphasised certain factors which, when the question of labour unions was under discussion, were commonly overlooked or, at least minimised, and said :—

“ In the United States not more than ten to fifteen per cent. of labour is or was at its highest point during the war, actually included in the membership of the Unions. Also that the workmen do not voluntarily join the Unions, do not seek the opportunity, do not search for leaders, to form and maintain organisations ; and, on the contrary, that self-appointed leaders who expect to receive pecuniary benefit, have been and are constantly and persistently soliciting the workpeople to become members. These leaders create and maintain the organisations at the expense of those who are actually workmen and join through intimidation, over persuasion, false promises, misrepresentation or because of the use of other vicious or unworthy methods.”

The speaker went on to say that it was the common belief that the workmen, as a rule, knew nothing and had little to say in the management of the affairs of the Unions. He continued :—

“ Therefore it is plain that the public speaker or writer who assumes that the Union labour leaders represent “ Labour ” as a class is mistaken first, because a comparatively small percentage of labour is connected with the Unions, and secondly because a relatively small number of the members of the Unions actually participate in any action taken. Of course under some circumstances as a result of coercion, threats, insults and wild promises, members of the Union not previously consulted, may and do temporarily join a movement precipitated by the leaders and thus for a time nominally increase the membership.”

The Committee submitted that if the remarks above quoted correctly represented the position in America to-day, and they had never been seriously controverted, they described with even greater truth the conditions prevailing in India. Furthermore, when it was realised that the “ labour ” to which they referred was probably better educated and more imbued with democratic ideas than that of any other part of the world and that Indian Labour, besides

being both ignorant and illiterate, represented only a fraction of the population of the country, it was unnecessary to add that the general trend of the argument, namely, that the interest of neither employers nor employees demanded the statutory recognition of Trade Unions, or even emphasised their necessity, was capable of, at least, equal application to Indian conditions and, on that account alone, was deserving of more earnest consideration from the Government of India than was shown in their letter or could be found in the utterances of their officers during the course of the discussion in the Legislature.

The Committee, however, did not desire to labour the general question of the necessity for Trade Unions in India as they recognised that their arrival upon a considerable scale was only a matter of time. Nor did they wish it to appear that they desired to oppose any measures of a practical nature designed to secure the adequate protection of the permanent well-being of the workpeople themselves. At the same time, however, they stated that they strongly deprecated the policy of slavish adherence to the provisions of the existing English Acts which would appear to be foreshadowed in the tentative conclusions arrived at by the Government of India in the above respect. The Committee particularly affirmed their views in that connection on account of the admittedly unsatisfactory nature of the existing labour position in the United Kingdom due, they considered, in no small measure, to the manner in which the provisions of the Acts in question had been found to operate.

In referring to the specific points in the letter from the Government of India in regard to which their views were particularly invited, the Committee stated that they approved of the suggestion that the proposed legislation should provide, in addition to the general definition of Trade Unions given in the English Statute of 1876, for a specific enumeration of the legitimate aims and objects of such unions and that amongst the latter might be included the powers, in respect of the application of Trade Union funds to certain political purposes, for which Section 3 of the English Act of 1913 made provision.

The Committee also approved generally the views expressed by the Government of India in regard to the protection of Trade Unions although they were not in a position to say to what extent the English precedent mentioned by Government should be followed.

With regard to the question of the special provision to be made for Trade Union funds, the Committee agreed that the principles enunciated in the English Act might be accepted provided that the provisions of Section 11 of the English Act of 1871 regarding the submission of duly audited accounts by the union officials were embodied in the Indian Act and particular care exercised in the administration of the latter Act in that respect.

While the Committee were prepared generally to approve the proposals of the Government of India in the foregoing regard, they took the strongest possible exception to the suggestion made by Government, that registration in all cases should be optional. Such a proposal, if adopted, would defeat the very objects of the proposed legislation as the Committee could not believe that the desirability

of their Union possessing "a legal entity" would prove to be so powerful a consideration as to outweigh, in the minds of either the workpeople or even their political supporters the many disadvantages, from their point of view, of the legislation proposed, particularly in regard to the administration and audit of the Union's funds.

Nor could the Committee see how any permanent amelioration of existing conditions in the manner proposed could be effected until the workpeople were able to join a union with the definite assurance that even if it was under the management, for the time being of people whose interests were not necessarily identical with their own, they would be afforded the full protection of the law. A further consideration, although a minor one by comparison, was that the mere fact that registration was compulsory would prevent, to a great extent, the growth of mushroom organisations which had been so prominent a feature of recent industrial disputes and so fruitful a source of revenue to their self-appointed leaders. Provided, however, that the principle of compulsory registration was adopted the Committee had no objection to the introduction in the Indian Act of certain provisions in regard to registration enunciated by Government and which the Committee considered should be included in the statute itself.

The Committee concurred in the suggestion that the principle underlying the English law in the matter of the liabilities of trade unions might be incorporated in the Indian law subject to certain modifications proposed by the Government of India with the exception of the principle embodied in Section 4 of the Trade Disputes Act of 1906 whereby Trade Unions were immune from liability for the wrongful acts of their servants which the Committee considered was equally indefensible whether viewed in the light of the situation to which it had given rise in England or the very different conditions obtaining in this country. In this connection the Committee generally endorsed the views expressed by the Hon'ble Sir Thomas Holland during the course of the debate in the Legislative Assembly and the further considerations in that behalf adduced by the Government of India.

Finally the Committee stated that they were opposed to the introduction in the Indian law of any provisions that might tend to countenance the practice of picketing in any shape or form. They were of opinion that the provisions of the existing law in India were entirely inadequate in that respect and they considered that advantage might be taken of the opportunity provided by legislation of the nature under reference to impress upon all concerned the fact that, if organised labour was henceforth to enjoy greater privileges, it must also assume responsibilities in kind. The Committee submitted however that a proper exercise of responsibilities could only come with experience and that until the latter condition obtained in the case of Trade Unions in India, so far as the question of picketing was concerned, their sense of responsibility should be quickened in the manner proposed in the penultimate paragraph of the Government of India's letter. (*Appendix Q-2.*)

WORKMEN'S COMPENSATION.

PROPOSED LEGISLATION.

Early in October 1921 the Government of Bombay forwarded to the Association for an expression of opinion thereon a copy of a letter they had received from

the Government of India on the question of the proposed introduction in India of legislation for the provision of compensation of workmen for injuries received by them in the course of their employment.

The main points in connection with the proposed legislation upon which the views of the Association were requested were summarised by the Government of India as under :—

- (1) Is it desirable to affirm in general terms the principle of employers' liability ?
- (2) If so, should the necessary legislation follow the English Employers' Liability Act of 1880 and the Workmen's Compensation Act of 1906 ?
- (3) Should there be provision for compensatory benefits and should this be limited to industrial workers ?
- (4) What provision should regulate the inclusion of workers in—
 - (a) Factories,
 - (b) Mines,
 - (c) Railways,
 - (d) Ships,
 - (e) Docks ?
- (5) Is the principle of limitation to manual workers as a general rule approved ?
- (6) Should the compensatory provisions cover—
 - (a) Building trades,
 - (b) Telegraph and Telephone Services ?
- (7) What further classes should be included ; are there any dangerous or unhealthy trades for which provision should be specially made ?
- (8) What should be the necessary circumstances antecedent to the injury to bring it within the scope of the Act ?
- (9) What exceptions should be made in this connection ?
- (10) For what injuries should compensation be provided ?
- (11) How should the cost of compensation be met ?
- (12) What type of scales should be adopted for compensation ?
- (13) Should the award of lump sums be avoided ?
- (14) Are the scales suggested suitable ?
- (15) Is the principle of special scales for minors approved ?
- (16) Should refusal to receive medical attention debar an employee from claiming compensation ?
- (17) How should the Act be administered ?
- (18) Should special penalties be provided for deliberate evasion of the Act ?

In replying to the Government of India the Committee, before proceeding to reply in detail to the various points arising out of the proposal and summarised above, generally stated that they approved the principle to which the proposed legislation was intended to give effect and further, that the majority of the members of this Association had, for some time past, provided generously for those of their employees who had been injured in the course of their employment. From the experience gained in the latter connection, however, the Committee considered that the conditions governing the application of any future Indian Act should be strictly limited to fatal injuries or injuries involving the actual loss of limbs or serious permanent disablement of a similar nature.

The Committee then answered categorically the above questions as set forth by the Government of India as follows:—

- (1) Yes.
- (2) The Committee considered that the particular requirements of labour conditions in India should first be exhaustively examined and that such an investigation would show that the provisions of the English Acts, as a whole were not applicable to India.
- (3) Yes, subject to the modifications suggested in the answer to question 5 (below).
- (4) The Committee were only in a position to comment upon (a) and in that respect they considered that legislation should be confined to all persons employed in a textile factory whose monthly earnings were less than Rs. 100.
- (5) The Committee approved the suggestions advanced by the Government of India in paragraph 5 of their letter. (See answer to question 3 above.)
- (6) (a) Yes.
(b) Yes.
- (7) The Committee had no remarks to offer in this connection.
- (8) That the injury was incurred in the ordinary course of the employee's employment and during the period in respect of which he was paid wages.
- (9) (a) Injuries incurred as a result of serious and wilful misconduct or intoxication.
(b) Injuries which were not incurred in the ordinary course of the employee's employment, e.g., during a visit upon his own initiative to another part of the works.
- (10) See paragraph 4 above. The Committee considered that no diseases other than those cited in the schedule to the English Act should be included.
- (11) The Committee agreed that the whole of the cost, for the time being, must fall upon the employer and in any case they were strongly opposed to the institution of any system of state insurance.

- (12) The Committee considered that a rigid scale of the nature suggested was to be preferred. In that connection, however, they could not find any provision in the Government of India's letter for two very essential particulars, namely :—
- (a) The necessity for each employee, upon engagement, to register one wife or such further number as he might be legally entitled to maintain, and children as they were born. In the event of more than one wife, or children by different wives, being registered the amount of compensation should be distributed in equal proportion among them. The Act should further provide that the employer should only be liable to pay compensation to the registered dependents of the deceased and should be absolved from any liability in respect of any other claimants who might come forward at a later date.
- (b) The position of a widow upon re-marriage. Having regard to the fact that most wives of the working men in this country were co-breadwinners with their husbands, the Committee considered that any benefit which a widow might enjoy under the Act should cease if she re-married.
- (13) The Committee were strongly opposed to the award of lump sums.
- (14) The Committee considered that the scales suggested were fair.
- (15) So far as accidents of a less serious, although permanent, nature were concerned, the Committee considered that the introduction of a scale based upon full wages in the case of minors might encourage malingering and on that account should be opposed. They had, however, no objection to its introduction in the case of very serious accidents.
- (16) The Committee considered that the refusal to accept medical attention provided by the employer should debar an employee from claiming compensation.
- (17) In this connection the Committee could only observe that the cost of litigation in India had always been out of all proportion to the issues involved and they preferred that Government should make the most economical and, at the same time, effective provision possible for the administration of the Act.
- (18) The Committee were in favour of the provision of special penalties for deliberate evasion of the Act provided the interests of employers thereunder were adequately safeguarded. (*Appendix R.*)

LIABILITY TO ARREST OF MILLHANDS WORKING IN A FACTORY.

An enquiry was received from a member as to whether Government had, by notification in the Gazette, declared, under Section 55 (2) of the Civil Procedure Code of 1908, that mill-hands working in a factory were not liable to arrest while in the factory and at work.

The Bombay Government, who were approached through the Association's solicitors in the matter, stated that mill-hands had *not* been declared, under Section 55 (2) of the Civil Procedure Code of 1908 persons whose arrest might be attended with danger and inconvenience to the public and that no procedure for their arrest had consequently been prescribed by Government. (*Appendix S-1.*)

STATISTICS IN REGARD TO THE HEALTH OF THE INDUSTRIAL POPULATION IN BOMBAY.

The Collector of Bombay, in May 1921, asked the Committee of the Association if they could furnish him with any statistics in regard to the health of the industrial population of Bombay during the three periods 1904-1913, 1913-1918 and 1919-1920.

In reply the Committee stated that they were not in a position to supply such statistics. They felt that the collection of such statistics should be the duty of Government and in this connection suggested a reference to the Health Department of the Bombay Municipality or to the Sanitary Commissioner to the Government of Bombay. (*Appendix S-2.*)

SAVINGS BANKS AND CO-OPERATIVE STORES FOR FACTORY WORKERS.

The Collector of Bombay in June 1921, asked for the opinion of the Association on the question of the possibility of a systematic organisation of Savings Banks and Co-operative Stores for the benefit of Factory workers, and enquired as to what had already been done and what should be done in future.

In reply the Committee stated that the institution of a system of Savings Banks for the benefit of the mill operatives was a question which had not previously received their consideration and they were accordingly unable to advise the Collector as to the nature or extent of any action which individual millowners might have taken in the matter. In view, however, of the thriftless nature of the operatives themselves and their migratory habits, the Committee were of opinion that any attempt at the moment to institute such a system would be premature and foredoomed to failure.

With regard to the question of Co-operative Stores, however, the Committee understood that several members of the Association had, for some considerable time past, been in the habit of selling grain and cloth to their operatives at special rates by means of shops located in the mill compounds. But it could not be said that the ventures in any one instance had proved successful, as the almost universal indebtedness of the workpeople to the *baniyas* precluded the operatives from availing themselves of the concessions offered. Out of a total number of 3,000 workpeople employed in one of the largest mills in the city, less than 100 operatives purchased their grain from the mill shop, despite the fact that the grain was sold by the mill authorities at a loss.

The Committee added that apart from the aforesaid attempts upon the part of individual mills and groups of mills to procure for their workpeople the

common necessities of life at reasonable prices, and which could only be described in the majority of instances as failures, for the reasons already given, the Committee had the opportunity last year of discussing the question of the organization of Co-operative Stores in the mill areas with Mr. Otto Rothfeld, I.C.S., Registrar of Co-operative Societies. As a result of the meeting, it was resolved that Mr. Rothfeld's officers should interview the agents of various mills located in certain well-defined areas and discuss with them the possibility of setting up Consumers' Societies in their respective areas. The Special Assistant Registrar entrusted with the work had received every assistance from this office, but the Committee had not yet been advised as to the result of his enquiries.

In conclusion the Committee stated that in their opinion, having regard to the foregoing considerations, the time had not yet arrived when the introduction of a system of either Savings Banks or Co-operative Stores was likely to be attended with even the smallest measure of success. (*Appendix S-3.*)

STANDARDIZATION OF WAGES.

Although no decision in the matter of the standardization of the wages of the mill operatives was arrived at during the year under review the whole question was again closely examined by the Committee. A permanent Sub-Committee, consisting of the Chairman, the Deputy Chairman and Messrs. Munmohandas Ramji, M.L.A., C. N. Wadia, C.I.E., A. Geddis and S. D. Saklatvala was appointed to consider, in conjunction with the Director, Labour Office, the data in regard to wage statistics, etc., which the Labour Office was collecting and generally to advise the Committee as to the feasibility of the proposal.

The Sub-Committee are at present awaiting the result of the wage census which the Director of the Labour Office, with the assistance of the Association, undertook in 1921. In the meantime, however, with a view to facilitate their work when the result of the census is known, the Sub-Committee have divided the mills in Bombay Island into 8 groups as under :—

Group No. 1.	...	Colaba (1 mill).
„ „ 2.	...	Tardeo (7 mills).
„ „ 3.	...	Jacob Circle (5 mills).
„ „ 4.	...	Chinchpogli (14 mills).
„ „ 5.	...	Sewri (6 mills).
„ „ 6.	...	Parel (19 mills).
„ „ 7.	...	Worli (34 mills).
„ „ 8.	...	Coorla (2 mills).

In the list, a copy of which will be found in the Appendices, both members and non-members of the Association, as well as two silk and two woollen mills and two dye works, have been included, at the request of the Director of the Labour Office, with a view to render the list as comprehensive and serviceable as possible. (*Appendix S-4.*)

BONUS TO MILL OPERATIVES.

The following is a copy of the Notice in English issued by the Committee of the Association on 22nd November 1921 to all mills in Bombay in regard to the payment of a bonus to their operatives:—

“The Committee of the Bombay Millowners’ Association have decided to sanction payment of the following bonus to all those operatives who may be on the Muster Rolls of Mills on the 30th November 1921, but to no other operatives:—

Fixed Wage Workers.—1. All men, women and children on fixed wages shall receive a bonus in accordance with the following *pro rata* scale:—

- (a) One full month’s wages for service of 9 months and over.
- (b) 75 per cent. of one full month’s wages for service of 6 months but under 9 months.
- (c) 50 per cent. of one full month’s wages for service of 3 months but under 6 months.

- N.B.*—(1) The bonus to be given under the above scale shall be based on all wages, together with percentages of increases sanctioned from time to time and, as a guide, the Committee suggest that the wages earned in November be taken as a basis of payment.
- (2) The minimum amount payable under the above scale shall, in no case, be less than Rs. 20, or, in the case of half-timers, less than Rs. 14 *pro rata*.
- (3) The maximum amount payable in the case of any one operative under the above scale shall be Rs. 175.

Piece Workers.—2. All piece-workers shall receive a bonus upon the above *pro rata* scale according to the nature of their occupations (as detailed below) provided that the bonus shall only be paid to employees with three full months’ service and over:—

- (a) Jobbers and others whose average piece-work earnings amount to Rs. 175 or over shall be given a *pro rata* bonus of Rs. 175.
- (b) Jobbers and others whose average piece-work earnings amount to Rs. 150 or over but under Rs. 175 shall be given a *pro rata* bonus of Rs. 150.
- (c) Jobbers and others whose average piece-work earnings amount to Rs. 120 or over but under Rs. 150 shall be given a *pro rata* bonus of Rs. 120.
- (d) Jobbers and others whose average piece-work earnings amount to Rs. 85 or over but under Rs. 120 shall be given a *pro rata* bonus of Rs. 100.
- (e) Jobbers and others whose piece-work earnings amount to Rs. 60 or over but under Rs. 85 shall be given a *pro rata* bonus of Rs. 84.
- (f) Jobbers whose piece-work earnings amount to under Rs. 60 shall be given a *pro rata* bonus of Rs. 60.

- (g) Drawing, Slubbing, Inter and Roving Tenters on piece-work shall be given a *pro rata* bonus of Rs. 30.
- (h) MULES—Mule Spinners on piece-work shall be given a *pro rata* bonus of Rs. 48 and Engine Piecers on piece-work and Side Piecers on piece-work shall be given a *pro rata* bonus of Rs. 36.
- (i) Winders, Reelers and other women on piece-work shall be given a *pro rata* bonus of Rs. 24.
- (j) Warpners on piece-work shall be given a *pro rata* bonus of Rs. 42.
- (k) Sizers on piece-work shall be given a *pro rata* bonus of Rs. 84.
- (l) Back Sizers on piece-work shall be given a *pro rata* bonus of Rs. 42.
- (m) Drawers on piece-work shall be given a *pro rata* bonus of Rs. 36.
- (n) Reachers on piece-work shall be given a *pro rata* bonus of Rs. 20.
- (o) Weavers on piece-work shall be given a *pro rata* bonus of Rs. 42.

3. The bonus shall be paid on or about the 14th January, 1922.

4. A Sub-Committee consisting of Messrs. J. A. Kay, S. D. Saklatvala and C. N. Wadia, C.I.E., M.L.C., have been empowered to answer any questions and clear up any points that may be referred to them, through the Secretary, in regard to the payment of the bonus."

MILL STRIKES IN BOMBAY.

There was no general strike of mill operatives at the beginning of the year under review. The operatives of the Kohinoor Mills, however, went on strike early in January 1921 and later the strike culminated in a riot. As there appeared to be a movement among certain of the operatives of other mills to demand large increases in their wages, a special general meeting of the members of the Association was held on Thursday, 27th January 1921, to consider the situation and it was unanimously decided that a reply to the following effect should be sent by those mills who had received notice from their operatives:—

"As the mill hands at some mills have asked for large increases it is necessary to inform the operatives—

- (1) That since the War, they have received an increase of 100 per cent. in pay.
- (2) Their hours of work have been reduced from 12 to 10 without any sacrifice in pay.
- (3) They receive an annual bonus of one month's pay when the mills do well.
- (4) Steps are being taken to build dwellings for them. Some of the dwellings are already completed.
- (5) That cheap grain, cloth and other necessities of life have been or are offered to them below market rate, and have not been generally taken advantage of.
- (6) That prices of foodstuffs have gone down much and are still going down.

“Further it is necessary to remind the operatives that the godowns at the Docks are full of English piece-goods. The trade throughout the world is bad and in Bombay trade is declining. The operatives are also reminded that for the last two or three months the Lancashire Mills have only worked half time and the workmen have only received half wages. If the Mill operatives in Bombay strike, the Millowners may have to close down the mills for two or three months. This intimation is meant in good part and asks the Mill hands to consider well before they act.

For these reasons their requests for increase of wages cannot be complied with.”

Early in February the operatives of the Kohinoor Mills returned to work unconditionally and no further trouble was experienced until the afternoon of the 17th November 1921, the day on which H. R. H. the Prince of Wales arrived in Bombay, when the operatives of a large number of mills went on strike and by intimidation brought others out. As a protective measure and in view of the disturbed condition in the City generally it was decided to close the mills on Friday, 18th November, but owing to the continuance of the disturbance the majority of the mills were not opened again until Tuesday, 22nd November. On the latter date the Committee, at a Special Meeting convened for the purpose, passed the following resolution which was duly communicated to all members:—

“That all men on fixed wages working on or supervising machines, such as Mixers, Blow-room hands, Card tenters, Carriers, Ring boys, Followers, Jobbers (all departments), Assistant Jobbers (all departments), Folders, Callendermen, Navganies and Carriers, etc., etc., shall only be paid a half day's wages for Thursday, the 17th November 1921, and no pay whatsoever for Friday the 18th, Saturday the 19th and Sunday the 20th, or Monday the 21st November 1921, as the case may be—

Provided that, if any mill operatives actually worked throughout the whole day on Friday the 18th, or Saturday the 19th, or Sunday the 20th, or Monday the 21st November, 1921, such operatives shall be paid for such whole day or days as they may have worked.”

It was also decided that in cases where the publication of the bonus notice had been postponed pending the resumption of work the notices should be posted on the Mill premises on the 23rd November 1921.

In accordance with their usual practice the Committee of the Association met daily during the period mentioned and it was largely due to their prompt action on the occasion of the riot at the Kohinoor Mill that further disorder and intimidation in the mill area were prevented by the provision of adequate police and military protection not only for the mill premises but also for the loyal workers.

CLOSING OF LIQUOR SHOPS IN MILL AREAS.

The Collector of Bombay in February 1921 asked for the views of the Association as to the feasibility of closing liquor shops in Bombay on the mill pay-day and the day following and during the mill afternoon recess.

The Committee in reply stated that they had no objection to the proposal but they foresaw obvious difficulties in the way of its adoption, and on the Collector inquiring as to what those difficulties might be, the Committee stated that the main objections were principally the opposition that might be expected from the mill hands themselves to the proposed measures. Further, only a comparatively small number of mill hands used a particular shop, and it was therefore conceivable that the other users of the shops might also protest. The Committee added that a further point to be borne in mind was that the larger mills took two days to pay their hands. (*Appendix S-5.*)

CLASSIFICATION OF GOODS MANUFACTURED BY COTTON SPINNING AND WEAVING MILLS IN THE BOMBAY PRESIDENCY.

The Director of Industries in March 1921, informed the Association that he frequently received enquiries, more especially from Government Departments, regarding the classes of goods produced by Cotton Spinning and Weaving Mills in the Bombay Presidency. The Director stated that it appeared desirable that the production of the mills should be catalogued in a methodical manner. The matter was of increasing importance since the Government of India were perfecting their Stores Purchasing Organization with the object of giving the maximum assistance to Indian Industries.

The Committee of the Association accordingly asked all Cotton Spinning and Weaving members to forward to the office of the Association a full detailed list of the different classes of goods manufactured by them, *viz.*, the counts of yarn they ordinarily spun, the types and styles of cloths they wove, and whether they produced, grey, bleached, or coloured goods, and from the lists so supplied a tabulated statement was drawn up and issued to all members for their information. Copies were also forwarded to the Director of Industries. (*Appendix T.*)

CENTRAL COTTON ASSOCIATION.

(*See Report, 1920, pp 57, 257.*)

As will be seen from the Association's Report for 1920 the Cotton Contracts Board in November of that year forwarded to the Committee for information a copy of a letter addressed by the Government of India to the Government of Bombay in which the latter were requested to ask the Cotton Contracts Board to proceed with the formation of the Central Cotton Association which should take over the functions of the Board. In their letter the Government of India traced the history of the proposal from its origin in the Spring of 1918 up to the end of September 1920 and declared that before Government could undertake legislation with the object of conferring statutory powers upon the Association or of enforcing throughout British India the standard forms of "future" contracts, which it would be the duty of the Association to draw up, they must be satisfied, firstly, that the Association which applied for recognition was representative of all sections of the cotton trade in Bombay which were fairly entitled to representation, and, secondly, that the Rules and Bye-laws of the Association were drawn up in the best interests of the cotton trade as a whole.

Accordingly, towards the end of November 1920, this Association was asked by the Cotton Contracts Board to send three members to a meeting of representatives of the different Associations interested in the Cotton Trade, which had been called for the purpose of appointing a Committee to draw up the Memorandum and Articles of the new Association. The Committee nominated the late Mr. Rahimtoola Currimbhoy, the Hon'ble Mr. Munmohandas Ramji, and Mr. A. Geddis, to attend the meeting. At the meeting a Committee, of which the late Mr. Rahimtoola Currimbhoy was a member, was duly formed, and this Committee, in March 1920, issued an outline sketch of the constitution of the proposed Association. This Association's representative, the late Mr. Rahimtoola Currimbhoy, however, did not agree with certain terms of the proposed constitution and referred the whole matter to the Committee of the Association for their instructions. Mr. Rahimtoola Currimbhoy subsequently submitted a Minute of Dissent in the following terms :—

“ I regret I was not able to attend all the meetings of the Committee owing to my absence from Bombay in Delhi. Looking through the scheme prepared by the Committee, I regret I cannot recommend it to the Bombay Millowners' Association for their approval. Before asking members of the Cotton Clearing House whether they are willing to join the new Association, I submit the different bodies, who appointed this Committee, ought to be consulted as to whether they approve the scheme.

“ Coming to the scheme, I am fully aware that it is a sort of compromise. But I think there is nothing in this scheme that will prevent the recurrence of the same incident which the Cotton trade witnessed only a few days back. However, I have no desire to wreck the whole scheme and I am prepared to recommend its adoption with the following modifications.

“ To remedy the present chaos and put the trade on sound footing it is essential to :—

1. Have one single contract.
2. Limit membership to firms dealing as principals in cotton, and admit only one person of that firm as a member.
3. Stop Cutcha Khandy.
4. Non-British subjects should not be allowed to have any voice in the Association as British subjects have no voice in foreign exchanges. Like the Liverpool Cotton Association, it should be provided that only British subjects can be members of the Association. In New York Cotton Association only Americans are allowed to be members.
5. A Board of 19 is too unwieldy.
6. Commission Agents and Mukadams be classed under one panel, not under two panels.
7. A weekly settlement must be provided for.
8. Those who handle actually 5,000 bales of Cotton only should be allowed to have a voice in the Association or become members of the new Association.
9. The subscription of the Associate Members should be raised.”

In the meantime all members of the old Cotton Clearing House were sent forms of application for membership of the proposed new Association, which they were requested to fill in, sign and return to the Cotton Contracts Board before the 30th April, 1921. (This date was afterwards extended to the 9th May, 1921.)

After carefully considering the terms of the draft constitution of the proposed Association, at a special meeting convened on the 25th April 1921 for the purpose, the Committee of this Association unanimously decided to recommend all members of this Association not to sign the form of application in question, as the Committee strongly disapproved both of the constitution as drafted and also of the principles involved therein.

The Committee at the same time addressed the Cotton Contracts Board and informed the Board that they were unable to lend their support to the scheme as then proposed and that they strongly endorsed the amendments suggested by Mr. Rahimtoola Currimbhoy in his Minority Report. With a view, however, to arrive at a decision satisfactory to those parties directly concerned, the Committee suggested that a meeting of the representatives of the following sections of the trade should be arranged, *viz.*—Exporters, Importers, Millowners and Commission Agents.

The Cotton Contracts Board, in reply, stated that the representative Committee which drew up the draft scheme addressed it purposely to individual members of the Clearing House, because they were not prepared to re-open discussion with the different Associations and so indefinitely delay the formation of an Association. The Cotton Contracts Board further stated that it was laid down when the Committee was formed that the above would be the procedure adopted, because it was clear that if the Committee's proposals, which must inevitably represent a compromise, were submitted for criticism and suggestions by bodies holding opposite opinions, no decision would ever be arrived at. They added that the Committee was a Committee of the Trade and the Board had nothing to do with it beyond convening the meeting of the representatives at which the Committee was appointed.

The Chairman of the Cotton Contracts Board, also, was of opinion that it would be unfair to the Committee for the Board to call a meeting, as proposed by this Association, in order to criticise the Committee's work. It was for the Trade to decide whether they would join the proposed Association or not.

The whole question was again discussed by the Committee of this Association at a meeting held on 9th May 1921 when the following Resolution, which was duly communicated to members, was unanimously adopted:—

“The Committee of the Bombay Millowners' Association do not see their way to recommend their members to sign the application form accompanying the scheme, dated 12th March 1921, signed by the eight organizers of the proposed East Indian Cotton Association, as the proposal takes no cognizance of the objections raised by this Association.”

On the 27th May, the Committee were informed by the Cotton Contracts Board that the following Resolution had been passed at a General Meeting, held on the 26th idem, of those members of the Clearing House who had applied for

membership of the proposed Cotton Association, and that the Provisional Board of Directors would be pleased to consider at their meeting to be held on the 6th June 1921, so far as the terms of the Resolution would permit, any suggestions or criticisms which this Association might have to offer regarding the scheme formulated by the Representative Committee of the Trade :—

RESOLUTION :—“ That a Provisional Board of the following members be appointed with power to make such necessary alterations in the present scheme as may be suggested to them by any one or more members or any Association or Associations by the 5th of June next, bearing in mind all along that the spirit and tone of the scheme should not be altered, and that after doing so they should proceed with the work of getting the Association duly registered and see to the formation of Panels and Representative Committees.

MEMBERS OF THE PROVISIONAL BOARD.

Haridas Madhavdas, Esq.
 Mathradas Vassonji, Esq.
 Usman Sobani, Esq.
 Jethabhoy Verji, Esq. (Ramdas Khimji & Co.)
 Bankeylal Talewala, Esq.
 Hirachand Vanechand Desai, Esq.
 Ishwardas Mashruwalla, Esq.
 Vasson Jivandas, Esq.
 Fatechand Beijmath, Esq. (Harnandrai Beijmath).
 C. W. du Breul, Esq.
 K. H. McCormack, Esq.
 G. Boyagis, Esq.
 V. A. Grantham, Esq.
 B. C. Reade, Esq.
 W. Ellis Jones, Esq.”

The invitation contained in the foregoing intimation was considered by the Committee at their meeting held on the 6th June and as a result it was resolved un-animously that the Chairman should be requested to approach one of the members of the above Provisional Board of Directors and give him to understand that the Committee would be prepared to recommend members of this Association to apply for membership of the New Cotton Association, provided changes were made in the constitution on the following lines :—

1. That the Commission Agents and Muccadums were put under one Panel, thus making five Panels, instead of six, and, as the Millowners had one more Director than the other Panels, their number on the Representative Committee was increased to twenty, instead of fifteen.

2. That all members, except those that have already applied, were elected by ballot, provided that the Millowners should not be called upon to pay the Rs. 10,000 guarantee security which applied to new members.
3. That the subscription of the Associate Members was raised to Rs. 1,500.
4. That an assurance was given to this Association that the number of "hedge" contracts would be reduced to not more than three at an early date.

The Secretary of the proposed new Association subsequently issued a list of firms who had applied for membership and whose applications had been accepted. From the list, in which the members were classified in the manner laid down in the draft constitution, it was clearly seen that the response of the members of this Association to the Committee's recommendation had been practically unanimous, only one member having applied for membership of the new Association. The other sections of the Trade were represented as follows:—21 Exporters, 16 Importers, 28 Commission Agents, 14 Muccadums and 52 Brokers, the total membership on that date, namely, 16th June 1921, being 132.

The situation, which had been carefully watched by the Committee throughout the intervening period, was further discussed by them at a meeting held on Monday, the 29th June. The following extract from the proceedings of the meeting in question is quoted for the information of members of the Association as the decision arrived at represented the unanimous and final opinion of the Committee upon the subject:—

“ Read note by Chairman announcing the following counter-proposals submitted by the Provisional Board of the New East India Cotton Association in reply to the changes in the constitution of that body suggested by the Committee at their fortnightly meeting, held on the 6th June 1921, namely:—

1. That the Importers and Muccadums should be put under one Panel, thus making five Panels instead of six, the Panel so formed to elect twenty-five members to serve on the Representative Committee, instead of fifteen as in the case of the remaining Panels with the single exception of the Millowners' Panel whose representation should be increased to twenty. The combined Panel should further be entitled to a representation of five members on the Board of Directors instead of three, in the case of the remaining Panels, and four in the case of the Millowners' Panel.
2. That all members, except those who had already applied, should be elected by ballot but that only those Millowners who were not members of the Cotton Clearing House should be called upon to pay the Rs. 10,000 guarantee security applicable in the case of all other new members.
3. That the Provisional Committee could not agree to the suggestion that the subscription of the Associate members be raised to Rs. 1,500.

membership of the proposed Cotton Association, and that the Provisional Board of Directors would be pleased to consider at their meeting to be held on the 6th June 1921, so far as the terms of the Resolution would permit, any suggestions or criticisms which this Association might have to offer regarding the scheme formulated by the Representative Committee of the Trade:—

RESOLUTION:—“ That a Provisional Board of the following members be appointed with power to make such necessary alterations in the present scheme as may be suggested to them by any one or more members or any Association or Associations by the 5th of June next, bearing in mind all along that the spirit and tone of the scheme should not be altered, and that after doing so they should proceed with the work of getting the Association duly registered and see to the formation of Panels and Representative Committees.

MEMBERS OF THE PROVISIONAL BOARD.

Haridas Madhavdas, Esq.

Mathradas Vassonji, Esq.

Usman Sobani, Esq.

Jethabhoy Verji, Esq. (Ramdas Khimji & Co.)

Bankeylal Talewala, Esq.

Hirachand Vanechand Desai, Esq.

Ishwardas Mashruwala, Esq.

Vasson Jivandas, Esq.

Fatechand Beijmath, Esq. (Harnandrai Beijmath).

C. W. du Breul, Esq.

K. H. McCormack, Esq.

G. Boyagis, Esq.

V. A. Grantham, Esq.

B. C. Reade, Esq.

W. Ellis Jones, Esq.”

The invitation contained in the foregoing intimation was considered by the Committee at their meeting held on the 6th June and as a result it was resolved un-animously that the Chairman should be requested to approach one of the members of the above Provisional Board of Directors and give him to understand that the Committee would be prepared to recommend members of this Association to apply for membership of the New Cotton Association, provided changes were made in the constitution on the following lines:—

1. That the Commission Agents and Muccadums were put under one Panel, thus making five Panels, instead of six, and, as the Millowners had one more Director than the other Panels, their number on the Representative Committee was increased to twenty, instead of fifteen.

2. That all members, except those that have already applied, were elected by ballot, provided that the Millowners should not be called upon to pay the Rs. 10,000 guarantee security which applied to new members.
3. That the subscription of the Associate Members was raised to Rs. 1,500.
4. That an assurance was given to this Association that the number of "hedge" contracts would be reduced to not more than three at an early date.

The Secretary of the proposed new Association subsequently issued a list of firms who had applied for membership and whose applications had been accepted. From the list, in which the members were classified in the manner laid down in the draft constitution, it was clearly seen that the response of the members of this Association to the Committee's recommendation had been practically unanimous, only one member having applied for membership of the new Association. The other sections of the Trade were represented as follows:—21 Exporters, 16 Importers, 28 Commission Agents, 14 Muccadums and 52 Brokers, the total membership on that date, namely, 16th June 1921, being 132.

The situation, which had been carefully watched by the Committee throughout the intervening period, was further discussed by them at a meeting held on Monday, the 29th June. The following extract from the proceedings of the meeting in question is quoted for the information of members of the Association as the decision arrived at represented the unanimous and final opinion of the Committee upon the subject:—

“ Read note by Chairman announcing the following counter-proposals submitted by the Provisional Board of the New East India Cotton Association in reply to the changes in the constitution of that body suggested by the Committee at their fortnightly meeting, held on the 6th June 1921, namely:—

1. That the Importers and Muccadums should be put under one Panel, thus making five Panels instead of six, the Panel so formed to elect twenty-five members to serve on the Representative Committee, instead of fifteen as in the case of the remaining Panels with the single exception of the Millowners' Panel whose representation should be increased to twenty. The combined Panel should further be entitled to a representation of five members on the Board of Directors instead of three, in the case of the remaining Panels, and four in the case of the Millowners' Panel.
2. That all members, except those who had already applied, should be elected by ballot but that only those Millowners who were not members of the Cotton Clearing House should be called upon to pay the Rs. 10,000 guarantee security applicable in the case of all other new members.
3. That the Provisional Committee could not agree to the suggestion that the subscription of the Associate members be raised to Rs. 1,500.

4. That no assurance could be given in regard to the reduction of "hedge" contracts as it was solely a matter for determination by the Board of Directors when constituted.

Resolution.—The Resolution of the Committee, passed at their previous meeting, be affirmed and the Chairman be authorised to convey to the Provisional Committee through the aforesaid member of that body the Committee's decision to abide by the suggestions previously made representing, as they do, the considered and final terms upon which the Committee are prepared to recommend the members of the Millowners' Association to apply for membership of the East India Cotton Association."

From this time, *i.e.*, towards the end of June, onwards the Provisional Board of the proposed Association evidently concentrated their efforts in securing as many members as possible in order to strengthen their position and, so the Committee are led to believe, force the Millowners into applying for membership. The total number of members elected up to the end of November 1921 was 405. Many of these firms, or persons, the Committee understood, applied for membership chiefly because they were under the impression that they would not be able to enter into new forward contracts unless an Association of some kind was brought into being.

The foregoing is a resume of events from the Millowners' point of view up to November 1921, and it should be remembered that, although the Committee's objections to the scheme were several, the chief ones were the questions of "Constitution" and the "Hedge" contracts. The Committee's views in regard to the first point are embodied in the preceding lines, but, regarding the latter, it might be of interest to record events which had taken place during the "Corner" or "Squeeze" in the September Oomrah Contract, events, which justified the Committee's decision with regard to a reduction in the number of "Hedge" contracts. Briefly, what had happened was that certain speculators commenced during June to take up the No. 2 "Hedge" contract, Fine Machine Broach, but as, during the early part of August, deliveries of actual cotton were forced upon them, they threw back this actual cotton on the market at prices lower than they had paid for the paper contracts, a procedure which had the temporary effect of forcing down the prices of Broach descriptions, and consequently upsetting the margins between Broach and other types, thus making Broach cheaper than Oomrah although Broach was intrinsically the more valuable cotton. After liquidating their position in this operation the same speculators bought No. 4 Fine M. G. Oomrah contract September delivery. Towards the end of July cotton values throughout the world began to decline owing to the poor state of trade, and more so in India on account of exchange—both for Europe and Japan—being against export, and at this time merchants who held stocks had "Hedged" them in the only live "Hedge" contract available, namely, No. 4 Fine M. G. Oomrah, September delivery, in order to protect themselves against a probable fall in the market. When, however, the market looked at its weakest, *viz.*, the 17th of August, and the period for issuing delivery orders, namely, the 1st September, was drawing near, the speculators in question feared that unless prices of cotton were kept from declining their previous operations on the "bull" side were likely to result in loss and they, therefore, came out as large buyers of this particular "hedge" contract.

At this juncture it should be noted that the prices of actual cotton for the various descriptions, based on legitimate trading according to world conditions, ruled as under :—

Fine Bengal..	..	..	..	..	Rs. 292 per candy.
Fine Oomrah	—	..	..	..	„ 322 „ „
F. G. Broach	..	..	..	..	„ 332 „ „
F. G. Punjab-American	..	..	..	..	„ 340 „ „
Good M. Gd. Southern	..	..	..	..	„ 330 „ „
Good Comptas	..	..	..	..	„ 365 „ „

As a result of further large purchases of Fine Oomrahs by these Bull operators, the Contract price for this description advanced considerably over the rates for all other growths in spite of the fact that, intrinsically, it was less valuable than most of them.

About the 19th of August, as tendering time was drawing near, the same bull operators realised that, in order to achieve a successful corner, it would be necessary to bring the spot rates up to those they were paying for forward contracts, and consequently turned their attention to Ready Cotton, in addition to forward paper, at rates which bore no relation at all to the intrinsic value of the cotton compared to other growths or to the prices that could be paid on the basis of the legitimate trade demand. To strengthen their hands still further, they arranged with a certain Millowner to weigh over all cotton which might be tendered against their contracts or their ready purchases. The result of this manœuvre was that rates for Oomrahs advanced rapidly whilst other styles, keeping in line with the legitimate trade demand, scarcely moved at all, for, on the 22nd of August, the rates quoted by the Cotton Rates Committee were fixed as follows :—

Fine Bengal..	..	..	..	..	Rs. 303 per candy.
Fine Oomrah	..	..	..	..	„ 340 „ „
F. G. Broach	..	..	..	..	„ 337 „ „
Good Southern	..	..	..	..	„ 334 „ „

It will thus be seen that, although there was no change in trade conditions, Oomrahs advanced as much as Rs.18 per candy from the 17th to the 22nd of August, while other descriptions only advanced from Rs. 4 to Rs. 9 per candy during the same period, a position which resulted in an appeal being lodged with the Board pointing out this anomaly and asking for the Oomrah rate to be reduced. The result of the appeal was that the Board, instead of reducing the Oomrah rate, actually raised it by no less than Rs. 10 per candy, which had the effect of encouraging the "bull" clique to redouble their efforts and entirely relieving them of their fears that the Board would look askance at any attempts at cornering and, to that end, would fix the rates in accordance with the values ruling for all descriptions, a procedure which would have been in accord with a ruling issued by the Board in 1919, and not on the basis of manipulated prices. Prices were further advanced by continued

purchases until on the 2nd September the ready rate for all descriptions was as under :—

Fine Bengal..	..	..	..	..	Rs. 345 per candy.
Fine Oomrah	..	..	..	..	.. 425 .. "
F. G. Broach	..	..	..	..	.. 405 .. "
Good Southern	..	..	..	..	.. 380 .. "

thus showing advances, during the period from the 17th August to the 2nd September, of, in the case of

Fine Bengal..	..	..	..	..	Rs. 53 per candy.
Fine Oomrah	..	..	..	..	.. 103 .. "
F. G. Broach	..	..	..	..	.. 73 .. "
Good Southern	..	..	..	..	.. 50 .. "

whilst on the 25th September the following rates were quoted :—

Fine Bengal..	..	..	..	..	Rs. 375 per candy.
Fine Oomrah	..	..	..	..	.. 530 .. "
F. G. Broach	..	..	..	..	.. 450 .. "
Good Southern	..	..	..	..	.. 430 .. "

The above figures clearly show that cornering of the above description prevented or greatly hampered mills and exporters in combining fresh business and merchants and dealers who, in the pursuit of legitimate trade, had entered into "hedged" of other descriptions with Oomrahs at margins which, if values had been allowed to proceed on normal lines, would have been safe, were faced with heavy losses.

It may not be out of place here to refer to the recommendations made by the Indian Cotton Committee, 1919, paragraphs 250—258 of their Report, in regard to the control of the Cotton Trade in Bombay and also to the letter from the Hon'ble Mr. C. A. Innes, C.I.E., I.C.S., to the Chief Secretary to the Government of Bombay, under date the 25th September 1920 (see Association's Report for 1920, page 157), embodying the views of the Government of India on the paragraphs in question, wherein it was stated, *inter alia*, that Government considered that the aim of any new Association formed for the purpose of taking over from the Cotton Contracts Board should be so to regulate the market as to secure the interests of all *bonafide* traders and discourage speculation inimical to those interests. Government added that the most effective guarantee for the perpetuation of this essential could only be found in the limitation of the number of "hedge" contracts allowed and, while they considered the practice of the New York and Liverpool markets should be followed in this respect, they were prepared to agree to the adoption of more than one hedge contract *provided each contract was wide enough to prevent cornering by speculators*. This question, in regard to which the Committee fully endorsed the views of the Government of India, was the main bone of contention between the Committee and the new Association.

In the same papers both the Indian Cotton Committee and the Government of India also insisted that a further condition precedent to the recognition by Government of any such Association should be that it should be representative of

all sections of the Cotton trade in Bombay which were fairly entitled to such representation and that no one interest should be allowed to predominate. That neither of those conditions obtained in the case of the East India Cotton Association, Limited, will be apparent from the foregoing paragraphs.

Mr. Innes, in his letter, further stated that the Government of India suggested that it should be laid down that full members must be buyers or sellers, as principals, of actual cotton and he added that the sections of the trade which Government considered eligible for membership might be classified as under :—

- (1) Millowners.
- (2) Exporters.
- (3) Importers.
- (4) Jaithawallahs and Commission Agents.

This classification was substantially the same as that recommended by the Committee of the Millowners' Association.

Subsequently the Government of Bombay published the provisions of a Bill, No. XI of 1921, to repeal the Bombay Cotton Contracts Control (War Provision) Act 1919. From the Statement of Objects and Reasons attached to the Bill it appeared that a certain amount of opposition to the control exercised by the Bombay Cotton Contracts Board over the Cotton trade had manifested itself since the termination of the war and that the Board did not feel justified in continuing their control after the contracts of the 1920-21 season were liquidated. It was, therefore, proposed to repeal the Act under which the Board was constituted and to abolish the Board with effect from the 15th November 1921, which date was thought to be the most convenient for all parties concerned. The property of the Board, it was stated, would vest in the Government of India and would be disposed of for the benefit of the cotton trade. As contracts for the purchase or sale of the 1921-22 season's cotton crop, would, if made before the repeal of the Act, be void if they contravened the rules and bye-laws of the Board, provision was also made in the Bill to meet the contingency.

Consequent upon the introduction of the new Bill during the September Session of the Legislative Council it became necessary for the Committee to declare publicly the reasons which had led them to refrain from joining the new Association, the more so as it appeared to be generally understood in the cotton market that it was the intention of the Governor in Council, after the passing of the Act, to make over the assets of the Cotton Contracts Board to the Association in question and thus accord it statutory recognition despite the fact that it was not representative of the trade as a whole.

Accordingly, during the debate in the Council which followed the introduction of the Bill, the Association's representatives described briefly the events narrated in the foregoing paragraphs and succeeded in obtaining an assurance from the member in charge of the Bill that their fears were groundless and that the assets of the Board would not be handed over to any body which was not fully representative of every section of the Cotton Trade in Bombay. In view of this

assurance the Association's representatives supported the Bill and it was subsequently passed by the Council without amendment.

The Committee's objections to the constitution of the new Association, however, were soon justified as it became apparent immediately that the Association, constituted as above described and without the co-operation of the Millowners' Association, was not in a position to fulfil the primary purpose for which it was instituted, namely, to assume control of the trade.

Accordingly, after careful consideration of the situation and at the earnest request of the remaining sections of the trade, including the members of the East India Cotton Association, the Committee authorised the Chairman to sign the following memorial addressed to the Governor-in-Council :—

“ I the undersigned, Chairman of the Bombay Millowners' Association, on behalf of the members of the Association who are members of the Cotton Clearing House established by the Cotton Contracts Board and representatives of the Cotton Trade in Bombay, have the honour to request that Your Excellency's Government may be pleased to move His Excellency the Governor-General to withhold his assent to the Bombay Cotton Contracts Control (War Provisions) Repeal Act, XI of 1921, and to continue the operations of the Cotton Contracts Board until such time as Government are satisfied that the Trade has succeeded in setting up adequate machinery for the control of its own operations.”

Several informal conferences in this connection were held with the representatives of the Bombay Government, the Association being represented on each occasion by Mr. J. A. Kay, the Chairman; Captain E. V. Sassoon, the Deputy Chairman, and Mr. C. N. Wadia, C.I.E.

The Government of Bombay subsequently issued the following Press Note, dated the 15th December 1921 :—

“ The following memorial has been received by the Government of Bombay from representatives of the Cotton Trade of Bombay, including the East India Association, the Cotton Clearing House, and the Millowners' Association :—

‘ We the undersigned representatives of the Cotton Trade in Bombay, request that Government may be pleased to move His Excellency the Governor-General to withhold his consent to the Repeal Act and to continue the operations of the Cotton Contracts Board until such time as Government are satisfied that the Trade has succeeded in setting up adequate machinery for the control of their own operations.’

“ The Governor in Council, after consultation with all sections of the Trade, is satisfied that the great majority of the Cotton traders of Bombay desire that the Cotton Contracts Control Act of 1919 should remain in force until all contracts of the May period, have been liquidated. He has, therefore, addressed the Government

of India requesting that the Repeal Act may be returned to the Government of Bombay for reconsideration and submission to the Legislative Council at the earliest possible moment. For the present therefore the Cotton Contracts Board, as constituted under Act I of 1919, will continue to function. Proposals will be submitted to the next meeting of the Legislative Council for releasing the control over contracts entered into for periods subsequent to May."

At a later date the Chairman of the Cotton Contracts Board requested the Committee to nominate a small number of representatives with power to come to an agreement, on behalf of the Association, with the representatives of the other interests of the Cotton Trade on the question of the constitution of the Cotton Association. In the first instance, however, it was suggested that the Association's representatives should meet the Cotton Contracts Board in conference.

The Committee, in reply, informed the Cotton Contracts Board that the matter had received their careful consideration but that, as their views on that question were generally known and had not changed in any way since the subject was originally discussed they did not consider that any good purpose would be served by a continuance of the discussion until such time as the representatives of the East India Cotton Association were prepared to reconsider their position in the matter. If, however, the Board was nevertheless of the opinion that a resumption of the negotiations was desirable, the Committee intimated that they would be represented at the proposed conference by Mr. J. A. Kay, Captain E. V. Sassoon and Mr. C. N. Wadia, C.I.E. (*Appendix U*.)

BROACH HEDGE CONTRACT.

The Cotton Contracts Board in January 1921, forwarded, for the information of the Association, a copy of the following Resolution that was adopted by them :—

"Resolved that the different Associations should be informed that the Board estimates the receipts of Broach, (including Surat) for this season as not likely to exceed 1½ lakhs of bales (of which only a portion will be received before 25th May), and are of opinion that a case may arise for exercising their power of not allowing buying on account against the Broach Hedge Contract, a power reserved by them under revised rule 82."

The Committee, in acknowledging receipt of a copy of the resolution, stated that they approved the terms of the resolution.

DEVELOPMENT OF BOMBAY. LAYOUT OF BACK BAY RECLAMATION.

The Development Department of the Government of Bombay in April 1921, forwarded to the Association a plan showing the suggested layout of the area which was being reclaimed on the Back Bay, and requested to be furnished with any suggestions which the Association might wish to make in regard to the erection of public buildings on the reclamation.

The Committee of the Association put forward the following criticisms:—

- (1) The High Court should not be removed as the present building was more central for the purpose than the proposed site.
- (2) The site for the Hospitals would be too noisy and too near the business area. The Hospitals should be further south, i.e., in proximity to the plot marked for a secondary school.
- (3) The recreation ground next to the present "Cuffe Parade" was far too small.
- (4) The Aquarium should be built at Chowpatty where large numbers of the poorer and middle classes congregate every evening.
- (5) The site marked for Municipal Offices was too large. There did not appear to be any necessity for such large Municipal Offices in that area.
- (6) The Marine Drive was extremely small. The pathway near the sea should be at least 40 feet wide and the ride 50 feet wide. After providing for the above, the roadway should, if possible, also be made wider than shown on the plan. (*Appendix V-1.*)

DEVELOPMENT OF BOMBAY.

RAILWAY LINE SOUTH OF CHURCHGATE STATION.

The Development Department of the Government of Bombay, towards the end of February 1921, addressed this Association on the question of running a railway line south of Churchgate Station in a sub-way to be built in the reclamation. The Government stated that, in January 1920, they had been informed by the Government of India that the Secretary of State had been asked to serve a notice on the B. B. and C. I. Railway, requiring them to relinquish to Government the line south of Churchgate Station when called upon to do so at any time after 1922, subject to the new termini for local and long distance traffic, at Churchgate and Grant Road, respectively, having been constructed and the electrification of the main line to the local and long distance termini having been completed. The Government of India further stated, that this action was recommended to the Secretary of State, on the explicit condition that the Bombay Government should be responsible for the cost of replacing railway communication to the area served by the section of the B. B. and C. I. Railway which it was proposed to dismantle, should such restoration be found necessary.

The Governor-in-Council was of opinion that the railway line, if placed south of Churchgate Station, could only be continued underground to Colaba in a sub-way which would have to be constructed as part of the reclamation and for which provision would have to be made in the layout of the reclaimed area.

The Government pointed out that the main object of the B. B. and C. I. Railway suburban line to Churchgate would be to provide communication between the business area in the Fort, and the residential areas and suburbs to the North; Colaba:

itself, when the cotton green was removed, would gradually become a purely residential suburb and the places of business, to the great bulk of people who would reside there in future, would no doubt be in the Fort area and motors and tramway service would, in the opinion of the Governor-in-Council, form a far more convenient means of communication than a railway on the approximate alignment of the B. B. and C. I. Railway. In view of the considerations above set forth, the Governor-in-Council was doubtful whether the expense of constructing a sub-way would be justified and asked for the views of the Association in the matter.

The Committee of the Association informed Government that they were not in favour of the proposal. (*Appendix V-2.*)

DEVELOPMENT OF BOMBAY.

MILITARY LANDS SCHEME.

During the year under review the Government of Bombay and the Military Department came to a settlement in regard to the exchange of some of the scattered military properties in the Fort area for a portion of the land to be reclaimed at Ublaba. The Press Note reviewing the negotiations between the Government of Bombay and the Military Department and giving full details of the basis of settlement is, for purposes of record, printed in *Appendix V-3.*

VISIT TO INDIA OF H. R. H. THE PRINCE OF WALES.

The Chairman of the Executive Committee of H. R. H. the Prince of Wales' Reception Fund in August 1921 addressed the Committee of the Association with a view to secure subscriptions to that fund from members. He stated that he was sure that all members of the Association would agree that nothing should be left undone to give His Royal Highness a fitting and enthusiastic welcome to the city and that it was particularly desirable that arrangements should be made to enable the working classes both to participate in, and carry away a pleasant recollection of, this welcome. He added that a considerable sum of money would be required for this purpose and he therefore appealed to the members of the Association as the representatives of the Bombay's greatest industry and the source of employment of almost all the labouring classes in Bombay for donations to ensure that the arrangements were worthy of the occasion.

Over and above the actual expenditure for the reception of the Prince, there was a desire in the event of there being a surplus to have a permanent memorial of the visit of His Royal Highness. It was proposed, therefore, that any surplus would be devoted to the erection of the permanent memorial which would be to a great extent for the benefit of the poorer classes of Bombay.

The Committee accordingly circulated the letter from the Chairman of the Reception Fund Committee among the members of the Association expressing their hope that the response from members would be commensurate with the magnitude and importance of the interests which the Association represented.

A list of the subscriptions from members in answer to the Committee's appeal will be found in *Appendix W.*

DEATH OF MR. RAHIMTOOLA CURRIMBHOY, B.A., M.L.A.

At a special meeting of the Committee of the Association held on the 4th May 1921, the following resolution was unanimously adopted :—

“ That the Committee of the Bombay Millowners' Association place on record their high appreciation of the services rendered to the Association by the late Mr. Rahimtoola Currimbhoy, as a member of the Committee for nine years and, particularly, as Chairman, for nearly two years; their deep sense of the loss sustained by the Mill Industry through his untimely death and their respectful sympathy and condolence with his relatives in their sad bereavement; and that the terms of this resolution be communicated to the family of the deceased gentleman.”

The late Mr. Rahimtoola Currimbhoy's services to the Association were of so manifold a nature and so signal in character that the following short sketch of his activities in connection with the work of the Association may not be out of place. Mr. Rahimtoola Currimbhoy who was a Director in the firm of Messrs. Currimbhoy Ebrahim & Sons, Ltd., was elected a member of the Committee of the Association for the first time in 1913 and continued to represent the various mills under the control of his firm until his death. He was elected Deputy Chairman in 1919 and owing to the Chairman's protracted absence from Bombay during the ensuing year officiated as Chairman during the greater part of that period. In 1920 he was elected as Chairman of the Association and also as the Association's representative in the Indian Legislative Assembly which latter office he held at the time of his death. In the latter capacity he was nominated by the Government of India to serve on the Committee of Public Accounts for the current financial year. Upon the recommendation of the Committee of the Association Mr. Rahimtoola Currimbhoy was also nominated by the Government of India to represent Employers of Labour in India upon the Commissions of Enquiry to be appointed by the Secretary General of the League of Nations under articles 411 and 412 of the Treaty of Versailles in the event of complaints being received in regard to the ineffective observance of the International Labour Convention by the adherent States.

Prior to his election as Chairman of the Association Mr. Rahimtoola Currimbhoy was President of the Municipal Corporation during the year 1918-19, being the youngest member of the Corporation to hold that high office.

Of his work in connection with the formation of the new Association to take over the functions of the Cotton Contracts Board, upon which body he served as the Association's representative from its institution, it is unnecessary to speak here as it is described in detail in another part of this report. In addition, however, to the numerous offices which he held by virtue of his position as Chairman of the Association Mr. Rahimtoola Currimbhoy was also nominated by the Government of Bombay to serve on the Committee appointed to draw up a scheme for the furtherance of Technical and Industrial Education in the Bombay Presidency and, at a later date, was appointed a member of a Committee formed to consider and make recommendations in regard to the difficult question of the assessment of mercantile profits for Income-tax and Super-tax. At the time of his death Mr. Rahimtoola Currimbhoy was also serving as a nominated member of the Board of Trustees of the Port of Bombay.

It is to be regretted that since Mr. Rahimtoola Currimbhoy's death one important phase of his activities has been suffered to fade into oblivion, namely, his scheme for the formation of a Federation of Indian Industries upon the lines of the similar English organisation. The part played by Mr. Rahimtoola Currimbhoy in that connection formed the subject of an eloquent tribute from His Excellency Lord Ronaldshay who, in the course of his speech at the second Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held in Calcutta in January 1921, said, "I am well aware that steps have recently been taken by a number of those concerned with Industry to establish in the Industrial sphere an organisation analogous to that of your Association in the sphere of Commerce. Much credit is due to Mr. Rahimtoola Currimbhoy, Chairman of the Bombay Millowners' Association, for the initiative he has taken in this matter and for bringing together a number of those concerned for a Conference on the subject at Bombay last month." In view of His Excellency's remarks it is a matter for regret that beyond the submission to the Government of India of certain recommendations in connection with the personnel of the Employers' Delegation at the International Labour Conference held at Geneva in November 1921 no further steps have been taken by the provisional Committee, appointed at the meeting to which His Excellency referred, to constitute the new Federation.

That the value of the late Mr. Rahimtoola Currimbhoy's services was appreciated by other sections of the community than that comprised by the textile industry is evident by the terms of the following resolution passed by the Committee of the Bombay Chamber of Commerce which were subsequently conveyed to the Committee of the Association:—

- (1) "That the Committee desire to place on record their deep regret at the sudden and untimely death of Mr. Rahimtoola Currimbhoy, their appreciation of his services to the Millowners' Association, the Municipality and to the general public of Bombay and their sympathy with his family in their sad bereavement."
- (2) "That the terms of the foregoing resolution be communicated to Sir Currimbhoy Ebrahim, Bart., and to the Bombay Millowners' Association."

DEATH OF MR. H. R. GREAVES.

The Committee at their meeting held on the 25th of April 1921, unanimously adopted the following resolution:—

"That the Committee desire to convey to the relatives of the late Mr. H. R. Greaves, their sincere appreciation of the services rendered by him throughout his long connection with the Association and their deep sympathy with the members of his family in their sad bereavement."

KHULNA FAMINE RELIEF FUND.

Early in August 1921, the Chairman brought to the notice of the Committee the question of the distress prevailing in Khulna District and also in the Bhil

country, i.e., Maharashtra and Panch Mahals, and the Committee unanimously decided to submit for the consideration of members of the Association the following suggestions with a view to alleviate the situation so far as it was in their power to do so.

It was pointed out to members that the Salvation Army was taking a leading interest in the work of relief and was prepared to take delivery of, despatch and, if necessary, distribute contributions of cotton cloth or money, the latter being particularly required for the purchase of seeds. The Committee suggested that each weaving mill should contribute two or more bales of cloth to any district and each spinning mill either the equivalent in cash or cloth purchased elsewhere. The Committee stated that if the response to their suggestion was as generous as they anticipated it was understood that the situation generally would be materially relieved.

A list of the contributions received from and through members is printed in the Appendix. The best thanks of the Committee are due to the Salvation Army for the trouble they took in collecting, despatching and distributing the members' contributions. The Committee gave the Salvation Army an entirely free hand in the distribution of the goods, cognizant as that body was of the relative requirements of each district and in possession of the organization necessary to effect the distribution in the most equitable manner possible. By so doing the Committee felt that they were serving the best interests of the people themselves. (*Appendix X.*)

BRITISH EMPIRE EXHIBITION, 1923.

The Government of Bombay in February 1921, asked for the views of the Association as to whether the Bombay Presidency should participate in the British Empire Exhibition, which it was proposed to hold in London in 1923 for the purpose of fostering inter-Imperial interests from both a commercial and political standpoint, and to demonstrate the natural resources of the territories of the Empire, and the inventive and manufacturing energies of its peoples.

In reply the Committee informed Government that, while they were of opinion that India should participate in the Exhibition, the Association, as a body, would not be able to send exhibits. (*Appendix Y.*)

THE WORLD COTTON CONFERENCE.

In March 1921, the Cotton Contracts Board asked the Committee of this Association whether they would allow the Board to nominate one or more members of this Association as a delegate to the Second World Cotton Conference which, it was stated, would be held in Liverpool and Manchester, England, from the 13th to 22nd June 1921. The Committee in reply suggested to the Cotton Contracts Board that Mr. W. H. Brady, their representative on the Empire Cotton Growing Committee, might be invited to attend the Conference.

The Secretary of the Conference, in August 1921, informed the Committee that, as an outcome of that Conference, it had been decided to carry on the organisation with a view to hold a future Conference at a date to be fixed later. He

explained that it was proposed to issue in the meantime either a quarterly or half-yearly Bulletin containing information which would be of interest and value to the Associations represented at the Conference. To this end he asked the Committee to be so good as to furnish him with some information relative to the conditions of the cotton industry in this country. This report he proposed to incorporate with similar reports from other countries and thus make up the suggested Bulletin. In order that it might be of real interest to everyone in the cotton industry he stated that he would endeavour to obtain statistics from the various countries concerned.

The Committee were of opinion that the information which the Secretary of the Conference desired could more suitably be furnished by the Secretary of the Indian Central Cotton Committee, one of whose functions was the dissemination of information of the character required to all interested persons. Accordingly they referred the matter to that officer for disposal, informing the Secretary of the World Cotton Conference of their action. (*Appendix Z.*)

DONATIONS.

In accordance with the Resolution passed at the Annual General Meeting of the Association, held on the 19th April 1921, the following donations were paid out of the funds of the Association:—

	Rs.
The Victoria Jubilee Technical Institute	2,000
The Sydenham College of Commerce and Economics	1,000
The Police Comforts Fund	1,000
The Sir Jamsetjee Jeejeebhoy Hospital Nursing Fund	500
The Bombay Textile and Engineering Association	350
The Goculdas Tejpal Hospital Nursing Association	250
The Society for the Promotion of Education among the Masses..	250
The Adams-Wylie Memorial Hospital	250

STOCKS OF COTTON IN BOMBAY.

In accordance with usual practice, the Committee obtained returns from Cotton Spinning and Weaving Mills in Bombay, showing the quantity of raw cotton held in stock on 31st August 1921. The following summarised statement was subsequently circulated to all mills in Bombay:—

Cotton actually on hand in Mill Godowns.		Ready cotton bought but not taken delivery of.		Total.	
Actual number of bales.	Actual weight of bales. (In candies of 784 lbs.)	Actual number of bales.	Actual weight of bales. (In candies of 784 lbs.)	Actual number of bales.	Actual weight of bales. (In candies of 784 lbs.)
4,10,722	2,10,122	37,558	18,987	4,48,280	2,29,109

*These do not include the stocks of the Gold Mohur Mills, Ltd., and the Simplex Mills Company, Ltd.

MILL HOLIDAYS, 1922.

The following Holidays were recommended by the Committee of the Bombay Millowners' Association for general adoption during the year 1922 under the provisions of the Indian Factories Act:—

MONTH AND DATE.	DAY OF THE WEEK.	FESTIVAL.
JANUARY	1st SUNDAY.....	<i>New Year Day.</i>
	8th Do.	
	13th Friday	<i>Makar Sankranti.</i>
	22nd SUNDAY.	
	29th Do.	
FEBRUARY	5th SUNDAY.	
	12th Do.	
	19th Do.	
	24th Friday	<i>Maha Shivaratra.</i>
MARCH	5th SUNDAY.	
	14th Tuesday.....	} <i>Holi.</i>
	15th Wednesday	
	16th Thursday	
	29th Wednesday	<i>Gudi Padwa.</i>
APRIL	2nd SUNDAY.	
	6th Thursday	<i>Ram Navmi.</i>
	16th SUNDAY.	
	23rd Do.	
	30th Do.	
MAY	7th SUNDAY.	
	14th Do.	
	21st Do.	
	28th Do.	
JUNE	5th Monday	<i>Ashadi Ekadashi.</i>
	11th SUNDAY.	
	18th Do.	
	25th Do.	

MONTH AND DATE.	DAY OF THE WEEK.	FESTIVAL.
JULY	2nd SUNDAY.	
	9th Do.	
	16th Do.	
	23rd Do.	
	29th Saturday	<i>Nag Panchami.</i>
AUGUST	7th Monday	<i>Narli Purnima.</i>
	16th Wednesday	<i>Gokul Ashtami.</i>
	20th SUNDAY.	
	26th Saturday	<i>Ganesh Chaturthi.</i>
	31st Thursday	<i>Gowri Visarjan.</i>
SEPTEMBER	5th Tuesday	<i>Anant Chaturdashi.</i>
	10th SUNDAY.	
	17th Do.	
	21st Thursday	<i>Sarva Pura Amvasa.</i>
	30th Saturday	<i>Dasara.</i>
OCTOBER	8th SUNDAY.	
	15th Do.	
	20th Friday	} <i>Dewali.</i>
	21st Saturday	
	22nd SUNDAY.....	
	29th Do.	
NOVEMBER	5th SUNDAY.	
	12th Do.	
	19th Do.	
	26th Do.	
DECEMBER	3rd SUNDAY.	
	10th Do.	
	17th Do.	
	25th Monday	<i>Christmas Day.</i>

BOMBAY MILLOWNERS' ASSOCIATION.

Balance Sheet as at 31st December 1921.

LIABILITIES.	Rs.	s.	p.	Rs.	s.	p.	ASSETS.	Rs.	s.	p.	Rs.	s.	p.
Sundry Creditors—							Association's Investments—						
For Auditor's Fee unpaid					200	0 0	Government 5½ per cent. Promissory Notes for Rs.17,000 at cost.	17,186	4	0			
Association's accumulated Fund—							Do. 5½ per cent. Indian War Loan, War Bonds, 1922, for Rs. 5,500 at cost	5,500	0	0			
Balance on 31st December 1920—							Do. 5½ per cent. Indian War Loan, War Bonds, 1928, for Rs. 30,000 at cost	30,000	0	0			
General Fund	Rs.	68,048	5 4				Do. 6 per cent. Ten-year Income Tax-Free Bonds, 1920, for Rs. 15,000 at cost	15,000	0	0			
Travelling Agency Fund...		5,593	9 4	73,641	14	8	Cash—						
Add—Interest received on Government Papers of Travelling Agency Fund				105	0	0	Cash in the Imperial Bank of India	3,173	9	3			
				73,746	14	8	Cash in hand	116	1	9			
Less—Excess of Expenditure over Income				2,971	15	8					67,686	4	0
{ General Fund	Rs.	65,075	5 8 }										
{ Travelling Agency Fund		5,698	9 6 }	70,774	15	0							
Total Rs.							Total Rs.						
				70,774	15	0					70,774	15	0

Examined and found correct.

NUSSERYANJEE BORABJEE JAMSETJEE,

Auditor.

C. B. SAYER,

Secretary.

BOMBAY, 25th January 1922.

BOMBAY MILLOWNERS' ASSOCIATION.

Income and Expenditure Account for the year ended 31st December 1921.

EXPENDITURE.	Rs. a. p.	Rs. a. p.	INCOME.	Rs. a. p.	Rs. a. p.
To Contribution to the Chamber of Commerce for Office and Statistical Establishment and for Rent	18,000 0 0		By Subscription for the year ending 31st December 1921 ...	37,350 8 0	
Printing Statistical Returns, Mill Statement, Annual Report for 1919, &c.	8,934 5 8		Miscellaneous Receipts	455 14 6	
Advertisements	802 0 0		Interest received on Government Paper of General Fund ...	3,342 8 0	41,148 14 6
Petty charges, sundry expenses, &c.	988 13 10				
Contribution towards the cost of the upkeep of the Chamber's Office Motor Car	1,800 0 0		Balance being excess of Expenditure over Income transferred to Association's Balance Sheet... ..		2,971 15 8
Stationery	1,882 11 0				
Auditor's Fee	200 0 0				
Expenses in connection with the Registration of Trade Marks...	1,200 0 0				
Contribution to the Chamber of Commerce Provident Fund ...	640 0 0				
Law Charges	858 10 8				
Membership subscription to the International Federation of Master Cotton Spinners' and Manufacturers' Associations, Manchester, for the year 1920	4,714 5 0				
		88,020 14 2			
Association's Contributions to—					
The Victoria Jubilee Technical Institute for 1920-21 ...	2,500 0 0				
The Sydenham College of Commerce and Economics for the year 1921	1,000 0 0				
The Police Comforts Fund	1,000 0 0				
The Sir J. J. Hospital Nursing Fund	500 0 0				
The Bombay Textile Engineering Association... ..	350 0 0				
The Goculdas Tejpal Hospital Nursing Fund	250 0 0				
The Adams-Wylie Memorial Hospital Fund	250 0 0				
The Society for the Promotion of Education among the Masses	250 0 0				
		6,100 0 0			
		44,120 14 2			
Total Rs. ...		44,120 14 2	Total Rs. ...		44,120 14 2

Examined and found correct.

NUSSERVANJEE SORABJEE JAMSETJEE,

Auditor.

BOMBAY, 25th January 1922.

C. B. SAYER,

Secretary.

REPORT FOR THE YEAR 1921.

CORRESPONDENCE.

APPENDICES A—Z:

Appendix A-1.

ASSOCIATION'S REPRESENTATION ON THE PORT TRUST BOARD.

No. 478-107 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 11th August 1921.

THE SECRETARY TO GOVERNMENT,
MARINE DEPARTMENT,
Bombay.

SIR,

I am directed to address you upon the subject of the representation of the commercial community upon the Board of Trustees of the Port of Bombay.

In the above connection I am to state that my Committee are given to understand that the present Board of Trustees have addressed Government in your Department recommending certain changes in their constitution so as to embody a greater number of the Indian commercial community and thus do away with sectional representation.

The Millowners of Bombay, as represented by this Association, submit that by virtue of their vested interests in the city and the magnitude of their trade they are entitled to separate and continuous representation on the Board.

My Committee, therefore, trust that, before Government decide to make any changes or alterations on the lines recommended, they will give the Millowners full opportunity of expressing their views and, to that end, will furnish this Association with detailed information regarding the changes advocated.—I have, etc.,

C. B. SAYER,
Secretary.

Appendix A-2.

THE EMPIRE COTTON GROWING CORPORATION.

ASSOCIATION'S REPRESENTATIVE.

BOARD OF TRADE,
GREAT GEORGE STREET,
LONDON, S.W. 1., 29th November 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I have the pleasure to inform you that at a meeting of the Privy Council held on October 11th, the King was pleased to approve the grant of a Charter incorporating the Empire Cotton

Growing Corporation. This Charter, bearing date November 1st, 1921, has now been issued and I have pleasure in enclosing a copy of the Charter and By-laws herewith. I shall be obliged if you will kindly acknowledge its receipt.

I am instructed to direct your attention to By-law 22 (page 36) from which you will note that the Council named on pages 20 to 23 holds office only until the first General Meeting, which by Clause 20 of the Charter (page 27) must be held within three months of the date of the granting of the Charter. According to the Bye-laws the Bombay and Ahmedabad Mill-owners' Associations are entitled to nominate one member jointly. I shall be obliged, therefore, if you will kindly confer with the latter Association and will let me know by cable, if possible, if it is desired to re-nominate their and your representative, Mr. W. H. Brady, on the Council; otherwise will you kindly let me have the name and address of your fresh nominee?

This enquiry is being addressed now to all bodies having the right of nomination to the Council, so that if the replies are received before the date of the General Meeting which, it is hoped, to hold in the last week of January, the new Council may be constituted immediately thereafter.

I am addressing this letter to you, since I understand that you act as Secretary both for the Bombay Chamber of Commerce and for the Bombay Millowners' Association.—Yours faithfully,

L. G. KILLBY,
Secretary.

No. 804-56 of 1921.

MILLOWNERS ASSOCIATION,
BOMBAY, 19th December 1921.

THE HONORARY SECRETARY,
AHMEDABAD MILLOWNERS' ASSOCIATION,
Ahmedabad.

DEAR SIR,

I am directed to invite a reference to my letter No. 533/94, dated the 4th November 1920, and in connection therewith to enclose herewith for your information the enclosed copy of a letter which my Committee have received from the Secretary of the Empire Cotton Growing Corporation with regard to the nomination of Mr. W. H. Brady as the permanent representative of the Indian textile industry on the Council of the new Corporation.

2. In the above connection I am to say that my Committee are disposed to recommend the nomination of Mr. Brady as the permanent representative in question and they will be glad if you will be good enough to advise them at the earliest possible date whether the suggestion meets with the approval of your Committee. You will observe that the Secretary of the Corporation requires a reply before the end of January next.

Please return the copy of the Charter of Incorporation which accompanies this letter at your convenience.—Yours faithfully,

C. B. SAYER,
Secretary.

AHMEDABAD MILLOWNERS' ASSOCIATION,
AHMEDABAD, 9th January 1922.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

With reference to your letter No. 804/56 of 1921, dated 19th December 1921, regarding the appointment of Mr. W. H. Brady on the Council of Empire Cotton Growing Corporation, I beg to inform you that the same was considered by my Committee and they approve of your selection of Mr. Brady as our joint representative, though not permanently as you suggest but for a period of three years, as provided for in Clause 22 of the Charter of Incorporation.

As desired by you I am returning you per separate Book Post copy of the Charter of Incorporation which you had sent for our information.—Yours faithfully,

GOVERDHAN I. PATEL,
Joint Honorary Secretary.

No. 42-56 of 1922.

MILLOWNERS' ASSOCIATION,
BOMBAY, 13th January 1922.

THE SECRETARY,
EMPIRE COTTON GROWING CORPORATION,
BOARD OF TRADE,
London, S. W. 1.

DEAR SIR,

I am directed to confirm the following cable despatched to you on the 13th instant:—

“Your letter twenty-ninth November, Ahmedabad and Bombay Millowners' Associations desire renominate Brady.”

In accordance with the terms of Clause 22 of the Charter of Incorporation my Committee and the Ahmedabad Millowners' Association have re-nominated Mr. W. H. Brady to serve as their joint representative on the Council for a period of three years from the date of the constitution of the new Council.—Yours faithfully,

C. B. SAYER,
Secretary.

No. 43-56 of 1922.

MILLOWNERS' ASSOCIATION,
BOMBAY, 13th January 1922.

W. H. BRADY, Esq.,
GLAN-Y-COED,
PENMAENMAWR,
N. Wales.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the 25th November 1921, and to say that the Committee have read with considerable interest the pamphlet entitled “Cotton Growing in Nigeria” by Sir Hector Duff.

I am to convey to you the grateful thanks of my Committee for having served as their representative on the Empire Cotton Growing Committee and to inform you that this Association and the Ahmedabad Millowners' Association have re-nominated you as their joint representative on the new Council that will supersede the present provisional Council of the Empire Cotton Growing Corporation.

I am to say that it is the earnest hope of the Committee of both Associations that you will see your way to continue to act as their representative on the Council of the new Corporation.—
Yours faithfully,

C. B. SAYER,
Secretary.

EMPIRE COTTON GROWING CORPORATION,
MILLBANK HOUSE, MILLBANK,
LONDON, S.W. 1, 17th January 1922.

THE SECRETARY, *

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

I am much obliged to you for your cable received yesterday, stating that the Bombay and Ahmedabad Millowners' Associations desire to re-nominate Mr. Brady as their representative on the new Administrative Council of the Corporation. I am communicating with Mr. Brady in order to ascertain his willingness to serve.—Yours faithfully,

L. G. KILLBY,
Secretary.

No. 145-56 of 1922.

MILLOWNERS' ASSOCIATION,
BOMBAY, 7th February 1922.

THE JOINT HONORARY SECRETARY,

AHMEDABAD MILLOWNERS' ASSOCIATION,

Ahmedabad.

DEAR SIRS,

I beg to refer you to your letter, dated the 9th January 1922, upon the subject of the re-nomination of Mr. W. H. Brady as the joint representative of the Bombay and Ahmedabad Millowners' Associations on the new Council of the Empire Cotton Growing Corporation and, in that connection, to send you herewith a copy of a letter which my Committee have received from the Secretary of the new Corporation.—Yours faithfully,

C. B. SAYER,
Secretary.

AHMEDABAD MILLOWNERS' ASSOCIATION,

AHMEDABAD, 11th February 1922.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I beg to acknowledge with thanks your letter, dated 7th February 1922.—Yours faithfully,

GOVERDHAN I. PATEL,
Joint Honorary Secretary.

Appendix A-3.

TECHNICAL AND INDUSTRIAL EDUCATION IN THE BOMBAY
PRESIDENCY.

No. 975.

EDUCATIONAL DEPARTMENT,
SECRETARIAT, FORT,
BOMBAY, 17th February 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

With reference to your letter No. 532-97, dated the 4th November 1920, I am directed by order of the Government of Bombay (Transferred Departments) to forward herewith for the information of your Association a copy of Government Resolution No. 973, dated the 17th February 1921, appointing a Committee to draw up a comprehensive scheme for technical and industrial education in the Bombay Presidency and to request that Mr. Rahimtoola Currimbhoy Ebrahim may be informed of his appointment on the Committee.—I have, etc.,

S. N. ZIMAN,
Deputy Secretary to the Government of Bombay.

GOVERNMENT OF BOMBAY.

EDUCATIONAL DEPARTMENT.

Resolution No. 973.

SECRETARIAT, FORT,
BOMBAY, 17th February 1921.

Government have had for some time past under their consideration the question of the development of technical education in this Presidency. They have now decided that a

Committee including a strong non-official element representing important employers of labour, both European and Indian, should be appointed to draw up a comprehensive scheme for technical and industrial education in the Presidency. They are accordingly pleased to appoint the following Committee:—

Chairman.

Sir M. Visvesvaraya, K.C.I.E., B.A., L.C.E., M.Inst.C.E.

Members.

B. D. Bell, Esq., C.I.E., M.A., I.C.S., Director of Industries;

A. M. Masani, Esq., M.A., B.Sc., Principal, Baroda College—Representative of the Bombay University;

J. C. K. Peterson, Esq., C.I.E., of Messrs. Tata Sons and Company, Limited—Representative of the Chamber of Commerce, Bombay;

K. H. Vakil, Esq., M.Sc., Tech. (Manch.), F.I.C., F.C.S., of Messrs. Tata Sons and Company, Limited—Representative of the Indian Merchants' Chamber and Bureau, Bombay;

Rahimtoola Currimbhoy Ebrahim, Esq.—Representative of the Millowners' Association Bombay;

L. Flatt, Esq., B.Sc., A.M.I.C.E., Works Manager, Parel—Representative of the G. I. P. Railway Company;

F. J. Page, Esq., Locomotive and Carriage Superintendent, Parel—Representative of the B. B. and C. I. Railway Company;

F. O. J. Roose, Esq., M.I.M.E., F.C.S., Electrical Engineer to Government;

Major G. H. Willis, C.I.E., M.V.O., R.E., Mint Master, Bombay;

K. R. Kanitkar, Esq., M.A., B.Sc., Professor of Physics, Ferguson College;

Dewan Bahadur K. R. Godbole, M.C.E.;

A. J. Turner, Esq. B.Sc. (Lon.), F.I.C., Principal, Victoria Jubilee Technical Institute.

F. W. Marrs, Esq., M.A.

The Committee should be requested to report in accordance with the terms of reference printed as an accompaniment to this Resolution.

2. Mr. Marrs should serve as Secretary to the Committee and he should be requested to fix the date and place of meetings in consultation with the Chairman and to inform the members accordingly. He should also be requested to submit the report of the Committee to Government in due course.

3. Copies of the Resolution should be placed on the Editors' Tables.

By order of the Government of Bombay (Transferred Departments),

S. N. ZIMAN,
Deputy Secretary to Government.

*Accompaniment to Government Resolution, Educational Department, No. 973, dated the
17th February 1921.*

Terms of Reference to the Committee on Industrial and Technical Training and Education.

1. To examine existing facilities for imparting higher education in mechanical engineering and technology and to suggest measures, including provision for research work, needed to prepare leaders, organisers, and experts, that is, persons qualified to fill leading executive positions in business.
2. To submit similar proposals for imparting industrial and technical education of the high school and middle school grades including laboratory practice, needed to train technical assistant, managers, foremen, etc., that is, persons qualified to hold subordinate positions in large or factory industries or responsible positions in smaller ones.
3. To submit proposals for making provision for vocational schools, apprentice schools, continuation schools, etc., required for training skilled craftsmen and artisans for industries and industrial arts ; and for measures needed to spread, among workmen and the masses generally, a knowledge of the elements of modern business methods and discipline, and of the use of tools, machinery and labour saving devices.
4. To suggest practical measures needed for training girls and women to qualify them for industrial careers suited to their special aptitudes, the lower grades of training to include cookery, dress-making and other household arts.
5. To specify the relations that should exist between each of these classes of training and the corresponding grades of general (i.e., primary, secondary and university) education and to suggest how far the co-operation of public and private institutions and agencies and of advisory committees of leading men in the professions might be enlisted for promoting industrial and technical training.
6. To submit concrete proposals with rough estimates of capital cost and maintenance charges for the early establishment of new institutions and for additions to or modifications of existing institutions, including provision for the administration and supervision of the entire scheme proposed.

No. 134-43 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 28th February 1921.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,

EDUCATIONAL DEPARTMENT,

Bombay.

SIR,

I have the honour to acknowledge receipt of your letter No. 975, dated the 17th February 1921, and to state that Mr. Rahimtoola Currimbhoy has been informed of his nomination as the Association's representative on the Committee appointed to draw up a comprehensive scheme for technical and industrial education in the Bombay Presidency.—I have, etc.,

C. B. SAYER,

Secretary

No. 2389.

EDUCATIONAL DEPARTMENT,
SECRETARIAT, FORT,
BOMBAY, 7th May 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

With reference to my letter No. 975, dated the 17th February 1921, I am directed by the Government of Bombay (Transferred Departments) to request your Association to be so good as to nominate a representative on the Technical and Industrial Education Committee in place of the late Mr. Rahimtoola Currimbhoy Ebrahim.—I have, etc.,

S. N. ZIMAN,
Deputy Secretary to the Government of Bombay.

No. 240-43 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 10th May 1921.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,

EDUCATIONAL DEPARTMENT,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter No. 2389 of the 7th instant, and in reply to state that my Committee have much pleasure in nominating their Chairman, Mr. J. A. Kay, of Messrs. W. H. Brady & Co., Ltd., Churchgate Street, to serve as the representative of this Association on the Technical and Industrial Education Committee in place of the late Mr. Rahimtoola Currimbhoy.—I have, etc.,

H. ROYAL,
for Secretary.

Appendix A-4.

RULES AND REGULATIONS OF THE ASSOCIATION.

Proceedings at a Special General Meeting of the Members of the Association held on Monday, the 28th February 1921, at 5 p.m. (S.T.), for the purpose of adopting certain proposed alterations in the Rules and Regulations of the Association.

Present.

Mr. Rahimtoola Currimbhoy, M.L.A., Chairman, (Crescent Mills Co., Ltd., Currimbhoy Mills Co., Ltd., Ebrahimhoy Pabaney Mills Co., Ltd., Fazulbhoy Mills, Ltd., Indian Bleaching, Dyeing and Printing Works, Ltd., Indore Malwa United Mills, Ltd., Pearl Mills, Ltd.), Captain E. V. Sassoon (E. D. Sassoon United Mills, Ltd., Edward Sassoon Mills, Ltd., Meyer Sassoon Mills, Ltd.), Mr. C. N. Wadia, C.I.E., M.L.C., and Mr. H. P. Mody (Century Spinning and Manufacturing Co., Ltd.), Mr. J. K. Parulker (Khandesh Spinning and Weaving Mills Co., Ltd.), Mr. A. Geddis and Mr. J. Herbertson (Finlay Mills, Ltd., Swan Mills, Ltd.), Mr. S. D. Saklatvala (Central India Spinning, Weaving and Manufacturing Co., Ltd., David Mills Co., Ltd.,

Standard Mills Co., Ltd., Swadeshi Mills Co., Ltd., Tata Mills., Ltd.), Mr. H. H. Sawyer (Sassoon and Alliance Silk Mills Co., Ltd., Sassoon Spinning and Weaving Co., Ltd., Union Mills, Ltd.), Mr. J. A. Kay and Mr. H. H. Lakin (Colaba Land and Mill Co., Ltd., New City of Bombay Manufacturing Co., Ltd., New Great Eastern Spinning and Weaving Co., Ltd.), Mr. H. S. Captain (Bradbury Mills, Ltd., Ceylon Spinning and Weaving Co., Ltd., Kastoorchand Mills Co., Ltd., Madhowjee Dharamsi Manufacturing Co., Ltd., Madhorao Scindia Mills, Ltd., Mathradas Mills, Ltd., Sir Shapurji Broacha Mills, Ltd.), Mr. Purshotam Mathradas (Indian Woollen Mills, Ltd., Jalgaum Manufacturing Co., Ltd., New Pachora Manufacturing Co., Ltd.), Sir Vithaldas D. Thackersey, Kt., and Mr. Madhowjee Damodher Thackersey (Crown Spinning and Manufacturing Co., Ltd., Hindoostan Spinning and Weaving Mills Co., Ltd., Indian Manufacturing Co., Ltd., Western India Spinning and Manufacturing Co., Ltd.), Mr. Hansraj Pragji Thackersey (Diamond Spinning and Weaving Co., Ltd.), Mr. H. A. Lalji (Jivraj Balloo Spinning and Weaving Co., Ltd.), Sir Sassoon David, Bart., (Phoenix Mills, Ltd., Dawn Mills, Ltd.), Mr. Ratansi D. Morarjee (Morarjee Goculdas Spinning and Weaving Co., Ltd., Sholapur Spinning and Weaving Co., Ltd.), and Mr. C. B. Sayer, Secretary.

The Secretary having read the notice convening the meeting—

The Chairman explained briefly the nature of the proposed amendments and the circumstances which had led the Committee to convene the present meeting in accordance with the provisions of Rule 99 of the Association's Rules and Regulations.

The following resolution was then moved from the Chair:—

“Resolved that the Rules and Regulations of the Bombay Millowners' Association be and are hereby amended, in accordance with the alterations and additions shown on the printed document submitted to the meeting, and for the purpose of identification subscribed by the Chairman thereof, who has also initialled the alterations and additions approved by the meeting.”

The resolution was seconded by Mr. C. N. Wadia, C.I.E., M.L.C.

As a result of the discussion which followed permission was given to Captain E. V. Sassoon to move the following amendment:—

“That the following words be inserted after the word “Committee” in amended Rule 33 (Rider A.):—

“ . . . provided that the resolution of the Committee determining such annual subscription shall be passed by a majority of not less than two-thirds of the members of the Committee present at a Special Meeting called for the purpose of determining such subscription.”

The amendment was seconded by Sir Vithaldas Thackersey and passed unanimously.

The provisions of the amended Rules 93 and 94 (Rider C.) were discussed at some length and the following amendment was moved by Mr. Ratansi Morarji and seconded by Mr. Huseinbhoj Lalji:—

“That the addition Rider C. be, and is hereby, deleted.”

In consideration, however, of the further amendment suggested by Captain E. V. Sassoon, Mr. Ratansi Morarji's amendment was withdrawn, by leave, and the following amendment proposed by Captain E. V. Sassoon and seconded by Mr. H. S. Captain was passed unanimously:—

“That the words “two-thirds” in amended Rule 94 (Rider C) be, and are hereby, deleted and the words “Three-fourths” be, and are hereby substituted.”

The original resolution was then put to the meeting and passed unanimously.

Appendix A-5.

BOMBAY LEGISLATIVE COUNCIL.

ELECTION EXPENSES OF CANDIDATES FOR THE LEGISLATIVE COUNCIL.

No. 1303 of 1921.

LEGAL DEPARTMENT,
SECRETARIAT, FORT,
BOMBAY, 29th July 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed by the Governor in Council to forward to you a copy of Government of India's No. 919-F., dated the 15th October 1920, and to request you to send me at an early date your opinion on the matters contained in paragraph 2 thereof. Definite proposals should be submitted, along with a statistical table showing the expenditure of each candidate under particular heads.—I have, etc.,

D. R. NORMAN,
for Secretary to the Government of Bombay.

(Accompaniment to Legal Department, letter No. 1303, dated the 29th July 1921.)

No. 919-F.

GOVERNMENT OF INDIA.
REFORMS OFFICE.
SIMLA, October 15th 1920.

REFORMS COMMISSIONER AND ADDITIONAL SECRETARY
TO THE GOVERNMENT OF BOMBAY.

Reforms Office.

Franchise.

SIR,

I am directed to invite the attention of the Government of Bombay to rule 18 of the Council of State, the Legislative Assembly and the Bombay Legislative Council electoral rules and to the remarks of the Joint Committee in paragraph 8 of their report on the Government of India Act (Draft Rules). The Committee, while agreeing with the Government of India that it is impracticable at the outset in the absence of any data, to lay down a limit to election expenditure by candidates, which would work fairly and adequately in every constituency with their very varied conditions, considered that the absence of such limits could not remain a permanent feature of the rules, and that limits could and should be laid down as the result of experience gained at the first elections. Rule 18 accordingly empowers the Governor-General to fix by notification maximum scales of election expenses which shall be applicable to any election held after the first election and to prescribe the numbers and description of persons who may be employed for payment in connection with any such election, and it specifically provides that different provisions may be made for different constituencies.

2. The Government of India would be glad to receive in due course the proposals of the Government of Bombay as regards the notifications to be issued respectively for the constituencies of the Council of State, the Legislative Assembly and the Bombay Legislative Council. As regards those under rule 18 (1) (a) the Government of India are inclined to think that it would serve no purpose to lay down that the total expenditure of all kinds that may be incurred by a candidate in any constituency or class of constituencies shall not exceed a prescribed maximum, for example to mention a figure that has been suggested, Rs. 6,000. What seems to them to be required rather is a detailed schedule such as the English law prescribes which would specify the objects on which expenditure would be permissible and the amount that might be incurred in connection with each of these. Rule 17 imposes on every candidate the obligation to submit a return of his expenses and the Government of India believe that the analysis of these returns will provide the materials necessary for the prescription of definite and detailed limits of expenditure.—I have, etc.,

S. P. O'DONNELL,
Secretary to the Government of India.

No. 506-79 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 23rd August 1921.

THE SECRETARY TO GOVERNMENT,
LEGAL DEPARTMENT,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter, No. 1303, dated the 29th July 1921, and its accompaniments, on the subject of returns of election expenses, and in reply to state that, owing to the different nature of the conditions obtaining in the Bombay Millowners' Association Constituencies from those in other Constituencies, the subject under reference is not one in which my Committee are able or qualified to express an opinion.—I have, etc.,

C. B. SAYER,
Secretary.

Appendix A-6.

THE INDIAN INSTITUTE OF SCIENCE, BANGALORE.

INDIAN INSTITUTE OF SCIENCE,
HEBBAL, BANGALORE, 7th November 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

The Government of India is appointing a Committee of Enquiry into the past, the present and the future of the Indian Institute of Science at Bangalore and I have the honour of enclosing herewith a copy of the terms of reference to the Committee.

The Committee recognises the desirability of eliciting the fullest possible information concerning the position of the Institute and the manner in which its resources can be utilised to the greatest advantage.

I am to say that the Committee will welcome any statement from you bearing upon the terms of reference and will give your remarks the most careful attention. Since the Institute is a residential one and the terms of reference to the Committee are very comprehensive it would appear that the social aspects of student life in the Institute might also be dealt with.

It would be a great convenience if you could favour me with your views before November 20th.—I have, etc.,

ALFRED HAY,
Secretary to the Committee of Enquiry.

Indian Institute of Science, Bangalore.

Terms of Reference to the Committee of Enquiry.

1. To examine the working of the Institute during the past ten years and to report on its present state.

2. To consider what changes, if any, are necessary in the Constitution and Scheme of Management of the Institute in order to secure its government in the best possible way and to make recommendations accordingly. In particular, to consider and make recommendations regarding the body or bodies in which the management of the Institute should vest, the powers which should be given to such body or bodies, including their relations with the Director and the professional staff, and the composition of such body or bodies.

3. To consider and make recommendations regarding the extent to which the principal contributors to the endowment, including the Government of India, should exercise control over the management and working of the Institute. In particular, to indicate whether the principal contributors should expressly be given the right and, if so, within what limits, to obtain the assistance of the Institute in the matter of the investigation of particular problems, the acceptance of students, or any other matter.

4. To consider and make recommendations as to what should be the future policy and lines of development of the Institute; in doing so, to estimate the present position of post-graduate and research work in pure and applied science in India, and to indicate the place which the Institute will occupy with reference to this. In particular, to indicate whether the Institute should confine itself to the investigation of such problems only as bear on the application of Science to Industries, or whether its scope should include investigation in pure science.

5. To consider and make recommendations as to whether in view of the immediate and prospective increase in the income of the Institute, it should undertake research, training in research or training generally in any additional branches of science.

6. To consider and make recommendations regarding the means of co-ordinating the work of the Institute with that of similar institutions in India and abroad.

7. To consider and make recommendations regarding the method of selecting and appointing the Director of the Institute and other members of the professional staff, the qualifications which should be required of candidates for those appointments and the terms which should attach to such appointments including pay, leave and allowances during absence.

8. To consider and make recommendations as to the relations which should subsist between outside bodies of persons, including Governments and Administrations, and the professional staff, in respect of the professional services of the latter. In particular, to consider whether the professional staff should be permitted to accept private practice; in the latter case, to propose rules to regulate the receipts of fees and the method of utilising such fees; also the conditions which should govern the publication of the results of research undertaken for outside bodies or persons, with reference to Patentrights and Copyright.

9. To consider and make recommendations regarding the subordinate staff necessary to assist the Director in the discharge of his duties.

10. To consider and make recommendations regarding the admission and training of students; in particular, to consider the best means to train Indian students with a view to enable them to qualify themselves for appointment on the professional staff.

11. To consider and make recommendations regarding any other matter which the Committee may consider to be of fundamental importance for the welfare of the Institute.

4th November 1921.

No. 769-131 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 6th December 1921.

THE SECRETARY TO THE COMMITTEE OF ENQUIRY,
INDIAN INSTITUTE OF SCIENCE,
c/o SIR WILLIAM POPE, K.B.E., F.R.S.,
Bengal Club, Calcutta.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the 7th November 1921, and its accompaniment, and to express regret that it has not been possible to submit the views of my Committee upon the various points arising out of the terms of reference to your Committee within the prescribed period.

2. At the outset I am to state that my Committee are strongly of opinion that it is a matter of fundamental importance to the future progress of the Institute that it should be moved from its present site in Bangalore and located in closer proximity to a centre of responsible public opinion, e.g., Bombay or Poona. My Committee are not unmindful of the possibility that climatic conditions in this Presidency may not prove to be as suitable for research work as those obtaining in Bangalore, but they consider that it is even more essential that the managing body of the Institute should be in the closest possible touch with public opinion not only in order that it may keep abreast of the manifold developments and discoveries which are of almost daily occurrence in the realms of both pure and applied science, but also in order that, by so doing, it may render it easier for industrial concerns to avail themselves of the facilities offered and also for the Board itself to comprise the highest authorities in the country many of whom are only available for consultation in the near vicinity of the larger cities.

3. Although the Institute was designed primarily with a view to the extension of original research work in pure as well as applied science, my Committee consider that the textile industry, which is the principal industry in India, has not profited in the least by its inauguration. So far as my Committee are aware, no research work of any kind has been undertaken in the interests of the industry which they represent nor have they heard of any students being engaged in advanced studies of the chemistry involved in the processes of dyeing, sizing, finishing or calico printing. My Committee, however, venture to submit that the textile industry affords a fine

field for scientific research work as it embodies numerous processes requiring scientific knowledge and the use of various chemicals and other ingredients in the treatment and finishing of textile goods; and my Committee submit that an efficient institute of science would be of immense benefit to such an industry.

4. As far as Millowners, therefore, are concerned the work of the Institute at Bangalore during the past 10 years has been very disappointing. The reason, my Committee consider, is not far to seek. The Management of the Institute does not seem to have concerned itself with the real scientific needs of the country. No Indian student seems to have been sufficiently trained to take up the work of a chemical adviser to textile concerns. Those members of this Association who are in touch with the practical working of the Institute attribute the failure to the present constitution of the Council of the Institute where the influence of the professional staff seems to predominate. The members of that staff appear to have devoted more attention to their own private work than to the actual training of Indian students. My Committee accordingly think that a change in the constitution is necessary. Although they are not prepared to suggest the exact form which the new constitution might take, they feel strongly that in the new Council the professional staff should have no other representative than the Director himself. They also venture to suggest that private work by individual members of the staff should not be allowed and that all energy should be directed towards research work in pure as well as applied science.

5. Further in view of the fact that the income of the Institute has considerably increased with a certainty of a still greater increase in the near future, my Committee recommend that special attention be devoted to subjects affecting the textile industry. They believe, in the future, competition in the textile trade will be very keen and unless the Indian section is equipped in a thoroughly scientific manner, it will lag behind in the race. They accordingly venture to make the following suggestions, the adoption of which, they believe, will considerably increase the scope of the Institute's work and, at the same time, prove of benefit to the textile industry in particular:—

- (1) Useful knowledge might be obtained by students engaged in research work by experimenting in different mixtures of the various materials used in sizing and the various methods of preparing the size, having regard to the Indian climate.
- (2) In Bleaching there is room for research in the prevention of oxy-cellulose which occurs sometimes in the present processes.
- (3) In the Dyeing Department research would be useful in the after-treatment of yarn and cloth after dyeing with a view to obtain colours faster to light and washing.

The use of indigenous vegetable dyes would also afford a large field for research and far-reaching results may be obtained.

There is no reason why the Institute should not join in the search for new colours from coal tar or perhaps crude oil.

- (4) Perhaps useful work could also be done by training students in the art of calico printing. Such students must acquire all the knowledge required for bleaching, dyeing and finishing and must be trained in the harmonious blending of colours to produce a pleasing effect in a design. They must be given an opportunity of becoming acquainted with all the known processes in use to produce the different styles of printing, also a knowledge of the different methods by which engraving on copper rollers can be done and maintained.—Yours faithfully,

C. B. SAYER,
Secretary.

Appendix B-1.

JOINT STOCK COMPANIES.

RATIO OF MINIMUM SUBSCRIPTION TO AUTHORISED CAPITAL.

No. C.-1231.

REVENUE DEPARTMENT,
BOMBAY, 24th February 1921.THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.Subject.—*Proposal to fix a ratio of the minimum subscription to the authorised capital of a joint stock company.*

SIR,

I am directed to forward a copy of Government Order No. 446 of 16th February 1921 and to request that Government may be favoured at an early date with the opinion of your Association on the subject.

2. In this connection I am to invite reference to Government letter No. 1198-A., dated 14th April 1920 and your reply to it.—I have, etc.,

SHAMRAO D. MANKAR,
Under Secretary to the Government of Bombay.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Order No. 446.

SECRETARIAT, FORT, BOMBAY,

Dated the 16th February 1921.

Letter from the Government of India, Department of Commerce, No. 141, dated 6th January 1921 :—

“ I am directed to refer to the correspondence ending with your letter No. G.—105, dated the 23rd August 1920, communicating the views of the Local Government and of the commercial bodies and others who were consulted, on the question of imposing an *ad valorem* duty of $\frac{1}{4}$ per cent. on the nominal capital of all companies registered under the Indian Companies Act, 1913.

“ 2. The replies which have been received to this Department's letter No. 2112-D., dated the 10th March 1920, indicate a considerable diversity of opinion. On the one hand, it is considered that the proposed duty would not be sufficient to deter the flotation of unsound or bogus companies, or even to check appreciably the inflation of nominal capital. On the other hand, it is represented that it would discourage the growth of the investment habit which has not yet taken firm root in India, and would hamper legitimate enterprise. These views are to some extent mutually destructive. But since opinion as to its efficacy is so divided, the Government of India have decided not to proceed with the proposal.

SERVANTS OF INDIA SOCIETY'S
BRANCH LIBRARY
BOMBAY

“ 3. At the same time the Government of India are impressed with the need for taking action, if this is practically possible, to check the excessive inflation of nominal capital for ‘ window-dressing ’ purposes. The figures given by the Government of Bengal for the years 1918-19 and 1919-20 show that the total nominal capital of companies in the Bengal Presidency increased by 87 per cent., while the paid up capital increased by only 17·7 per cent. A suggestion has been received that the law should be amended so as to provide that the minimum subscription on which the directors may proceed to allotment and the company commence business, should bear a reasonable proportion to the amount of the authorised capital. As the law now stands, section 93 (1) (d) of the Indian Companies Act requires that the prospectus of a company should state the minimum subscription on which the directors may proceed to allotment. The ratio of the minimum subscription to the authorised capital should, for the intelligent reader, be a fair indication of the *bona fides* of the flotation. And in the United Kingdom, where the law is the same, this is regarded as an adequate safeguard. But conditions are different in the United Kingdom where there is a powerful financial press and commercial intelligence generally is more highly developed. In India, it seems doubtful whether the provisions of sections 93 (1) (d) of the Indian Companies Act are sufficient to protect the more ignorant investor. The Government of India, therefore, are inclined to think that the law might advantageously be amended in the manner suggested. It should be stated that there is precedent for such an amendment in other parts of the Empire. Section 21 of the Victorian Companies Act of 1896 provides that no company shall commence business until one-third of the shares has been subscribed and one-fourth of the subscribed capital paid up. Again under section 26 of the Canadian Companies Act of 1906, business cannot be commenced under penalty of liability of the directors to the creditors until 10 per cent. of the capital has been subscribed and paid up.

“ 4. I am now to request that the Government of Bombay, after consulting such commercial or other bodies, as may be thought desirable, will favour the Government of India with an expression of their views on the proposal to amend the Indian Companies Act in the manner suggested. In particular, the Government of India would be glad of an opinion on the following points :—

- (1) Should the Indian Companies Act require that a minimum percentage of the authorised capital should be *subscribed* before allotment is permitted ?
- (2) Should the Indian Companies Act require that a minimum percentage of the authorised capital should be *paid up* before allotment is permitted ?
- (3) If so, what should the minimum percentage be ?”

ORDER.—Copies of the letter from the Government of India should be forwarded to the Chambers of Commerce, Bombay and Karachi, the Bombay Millowners’ Association, the Indian Merchants’ Chamber and Bureau, the Bombay Presidency Trades’ Association, the Bombay Underwriters’ Association, and the Chairman, Associated Exchange Banks, Bombay, with a request that they will favour Government with their opinions on the subject.

2. Copies of the letter should also be forwarded for favour of opinion to the Commissioner in Sind, the Commissioners of Divisions, and the Registrar of Companies. The Commissioners should be requested to consult such select officers, businessmen or private bodies in their Divisions as they may think fit.

By Order of the Governor in Council,
 SHAMRAO D. MANKAR,
 Under Secretary to Government.

No. 166-41 of 1921.

MILLOWNERS' ASSOCIATION.

BOMBAY, 15th March 1921.

THE UNDER SECRETARY TO THE GOVERNMENT OF BOMBAY,

REVENUE DEPARTMENT,

Bombay.

SIR,

I am directed to acknowledge receipt of your letter, No. C. 1231, dated the 24th February 1921 and its accompaniment, on the subject of a proposal to fix a ratio of the minimum subscription to the authorised capital of a Joint Stock Company.

In reply I am to state my Committee are of opinion that the Indian Companies Act should be so amended as to require that 25% of the authorised capital of a Joint Stock Company should be subscribed before allotment is permitted.

With regard to the second point to which reference is made in the fourth paragraph of the letter from the Government of India which accompanied your letter under reply, I am to state that my Committee consider that allotment should be permitted when 25 per cent. of the amount subscribed has been paid up.—I have, etc.,

C. B. SAYER,

Secretary.

Appendix B-2.

BLANK SHARE TRANSFER DEEDS.

No. A. 511.

REVENUE DEPARTMENT,

BOMBAY, 3rd March 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION.

Subject.—*Affixing stamp to contracts in share transactions.*

SIR,

I am directed to forward a copy of letter from the Government of India, Finance Department, No. 3,275—F., dated 30th December 1920, on the above subject, and to request you to favour Government with the views of the Association in the matter.—I have, etc.,

SHAMRAO D. MANKAR,

Under Secretary to the Government of Bombay.

No. 3275-F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

Delhi, the 30th December 1920.

THE CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT.

SIR,

From time to time the subject of the use of blank transfers in share transactions has been brought to the notice of the Government of India. Under existing practice a seller of a block of shares attaches a stamp to the deed of transfer which he has signed, but the name of the purchaser is not at that stage ordinarily inserted. The shares with a blank deed attached may change hands a number of times before they ultimately pass into the possession of a buyer who decides to keep them and to register himself as their holder. He then signs the deed and the transfer is complete.

2. From the point of view of the loss of revenue which is involved in this practice, Government is interested in securing its discontinuance or at any rate in placing a check on it, while it is understood that there is a considerable body of commercial opinion which would favour any procedure which might have such an effect.

3. Short of declaring blank transfers illegal, the Government of India have never had a practical suggestion put before them which would in their opinion be sufficient to stop the practice. The evasion of the law in the circumstances is easy and it is difficult to devise a scheme according to which it would be to somebody's interest to see that the law was conformed to. It has, however, been recently suggested that action on the lines of sections 77 and 78 (copy enclosed) of the English Finance Act of 1910 would operate in the direction of protecting the revenues. These sections impose upon each contract note a stamp duty varying from between 1-40th to 1-200th per cent., require all contracts for the purchase and sale of shares to be covered by a contract note so stamped, and declare the broker's right to a commission to be not enforceable unless the contract note was duly stamped.

4. The adoption of similar provisions in India would probably secure that transactions in shares would contribute to the stamp revenues. It is possible, however, that commercial considerations are of sufficient weight to make such a proposal unsuitable for India.

5. I am, therefore, to ask that if the Governor in Council has no objection, the matter may be referred to the local Chambers of Commerce, European and Indian, and to any other bodies or individuals concerned and the Government of India favoured with your opinion on the subject after considering their replies.—I have, etc.,

J. C. NIXON,

Under Secretary to the Government of India.

Extract from the Finance Act, 1910 (10 Edw. VII, Chapter 8).

* * * *

77. (1) There shall be charged on every contract note as defined by this section for or relating to the sale or purchase of any stock or marketable security the following stamp duties:—

Where the value of the stock or marketable security—

is 5£ and does not exceed 100£	..	..	..	..	..	Six pence
exceeds 100£ and does not exceed 500£	..	..	..	..	..	One shilling
exceeds 500£	..	..	..	..	..	Two shillings

exceeds	1,000£	and does not exceed	1,500£	..	..	..	Three shillings
exceeds	1,500£	• „	2,500£	..	..	..	Four shillings
exceeds	2,500£	„	5,000£	..	..	..	Six shillings
exceeds	5,000£	„	7,500£	..	..	..	Eight shillings
exceeds	7,500£	„	10,000£	..	..	..	Ten shillings
exceeds	10,000£	„	12,500£	..	..	..	Twelve shillings
exceeds	12,500£	„	15,000£	..	..	..	Fourteen shillings
exceeds	15,000£	„	17,500£	..	..	..	Sixteen shillings
exceeds	17,500£	„	20,000£	..	..	..	Eighteen shillings
exceeds	20,000£	..	..	..	..	..	One pound

(2) Where a contract note is a continuation of carrying over note made for the purpose of continuing or carrying over any transaction for the sale or purchase of stock or marketable securities, the contract note, although it is made in respect of both a sale and purchase, shall be charged with duty under this section as if it related to one of those transactions only, and, if different rates of duty are chargeable in respect of those transactions, to that one of those transactions which would render the contract note chargeable at the highest rate.

(3) For the purposes of this Part of this Act, the expression "contract note" means the note sent by a broker or agent to his principal, or by any person who by way of business deals or holds himself out as dealing, as a principal in any stock or marketable securities, advising the principal, or the vendor or purchaser as the case may be, of the sale or purchase of any stock or marketable security but does not include a note sent by a broker or agent to his principal where the principal is himself acting as broker or agent for a principal and is himself either a member of a stock exchange in the United Kingdom or a person who *bona fide* carries on the business of a stock broker in the United Kingdom, and is registered as such in the list of stock brokers kept by the Commissioners.

(4) Where a contract note advises the sale or purchase of more than one description of stock or marketable security, the note shall be deemed to be as many contract notes as there are descriptions of stocks or securities sold or purchased.

78. (1) Any person who effects any sale or purchase of any stock or marketable security of the value of five pounds or upwards as a broker or agent, and any person who by way of business deals, or holds himself out as dealing, as a principal in any stock or marketable security, and buys or sells any such stock or marketable security of a value of five pounds or upwards, shall forthwith make and execute a contract note, and transmit the note to his principal or to the vendor or purchaser of the stock or marketable security, as the case may be, and in default of so doing shall incur a fine of twenty pounds: Provided that this section shall not apply in the case of transactions carried out in the course of their ordinary business relations between members of stock exchanges in the United Kingdom.

(2) If any person makes or executes any contract note chargeable with duty and not being duly stamped, he shall incur a fine of twenty pounds.

(3) No broker, agent, or other person shall have any legal claim to any charge for brokerage, commission, or agency, with reference to the sale or purchase of any stock or marketable security of the value of five pounds or upwards, if he fails to comply with the provisions of this section.

(4) All stamp duties on a contract note are to be denoted by an adhesive stamp appropriated to a contract note, and the stamp is to be effectively cancelled by the person by whom the note is executed by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing.

(5) Any stamp duty on a contract note may be added to the charge for brokerage or agency, and shall be recoverable as part of such charge.

No. 172-46 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 16th March 1921.

THE UNDER SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter No. A. 511, dated the 3rd March 1921, and its accompaniment, upon the subject of a proposal to affix stamps to contracts in share transactions.

In reply I am to state that, in the opinion of my Committee, the proposal is one that affects the Stockbroker's brokerage and it does not appear to be a matter in which they can express any views.—I have, etc.,

C. B. SAYER,
Secretary.

Appendix B-3.

ASSESSMENT OF MERCANTILE PROFITS FOR PURPOSES OF INCOME TAX AND SUPER TAX.

No. C. 1426.

REVENUE DEPARTMENT,
BOMBAY, 9th April 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed by the Governor in Council to inform you that Mr. G. G. Sim, C. I. E., I.C.S., Joint Secretary to the Government of India, Finance Department, has been deputed to make inquiries and recommendations in consultation with local committees in Bombay and other centres regarding the assessment of mercantile profits to income-tax and super-tax. The Committee for Bombay will meet at the Secretariat between 21st and 27th April 1921 as at present arranged. I am to enquire whether your Association would wish to produce any witnesses before the Bombay Committee, and if so, to request you to send their names to Government at a very early date.—I have, etc.,

SHAMRAO D. MANKAR,
Under Secretary to the Government of Bombay.

No. C. 1426.

REVENUE DEPARTMENT,
BOMBAY, 20th April 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,
Bombay.Subject.—*Committee to make enquiries and recommendations for the assessment of mercantile profits.*

SIR,

In continuation of Government letter No. C.-1426, dated 9th April 1921, I am directed by the Governor in Council to state that Government have nominated the following gentlemen to be members of the Committee mentioned above:—

Mr. H. P. W. Macnaghten, M.L.C.
 Mr. Rahimtoola Currimbhoy, M.L.A.
 Mr. Manmohandas Ramji, M.L.A.
 The Hon. Mr. Lalubhai Samaldas Mehta.
 Mr. Cowasji Jehangir (Junior), C.I.E., O.B.E., M.L.C.
 Khan Bahadur Jamshedji Bezonji Vachha (Acting Commissioner of Income-tax, Bombay).

I am to add that the Committee will meet in the Secretariat Committee Room, Bombay, for about a week from 23rd April 1921. Specific dates and hours of its meetings will be communicated to you by the Commissioner of Income-tax, Bombay.

2. It is requested that the names of any witnesses your Association may wish to produce before the Committee may be communicated immediately to the Commissioner of Income Tax, Bombay.—I have, etc.,

M. WEBB,

Deputy Secretary to the Government of Bombay.

No. C. R.-26 of 1921-1922.

INCOME TAX COMMISSIONER'S OFFICE,
BOMBAY, 21st April 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

You have been requested by the Government of Bombay to communicate to me the names of any witnesses you may wish to be heard by the special Income Tax Committee appointed to make enquiries and recommendations for the assessment of mercantile profits. I shall be obliged if you will kindly let me know immediately whether you desire to send any witnesses. If so, their names may kindly be communicated.—I have, etc.,

J. B. VACHHA,

Ag. Commissioner of Income Tax, Bombay.

No. 212-26 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 23rd April 1921.

THE AG. COMMISSIONER OF INCOME TAX,
Bombay.

SIR,

I have the honour to acknowledge receipt of your letter No. C. R. 26 of the 21st instant, and in reply to inform you that as Mr. Rahimtoola Currimbhoy, M. L. A., has been appointed a member of the Income Tax Committee and has been made acquainted with all points that the Committee of this Association wish to bring forward, my Committee do not desire to nominate any witnesses to give evidence before the Income Tax Committee.—I have, etc.,

H. ROYAL,
for Secretary.

 No. 282-26 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th May 1921.

COWASJI JEHangIR, Esq., (Jr.) C.I.E., O.B.E., M.L.C.,
Bombay.

DEAR SIR,

As you are no doubt aware it was decided by the Committee of the Association that the late Mr. Rahimtoola Currimbhoy should express the views of the Association on Income Tax questions before the Committee that has been appointed by Government to make enquiries and recommendations in regard to mercantile profits. Owing to Mr. Rahimtoola Currimbhoy's sudden death, however, this has not been done. I am desired by the Committee therefore to ask you kindly in conjunction with Mr. Munmohandas Ramjee, M. L. A., to ventilate the following points on behalf of the Association before the Committee in question :—

- (1) The exemption from Income Tax of Insurance premiums paid in respect of stocks in trade including stores.
- (2) An allowance in respect of depreciation at the same rate as in the case of reconstructed Companies.
- (3) A schedule for machinery on the same basis as is allowed in the United Kingdom.
- (4) The injustice of Super-tax being paid twice over in certain cases and in some cases three times.
- (5) That in case of a man earning income from several sources and also trading on his own account exemption ought to be granted provided his total income shows a loss.—Yours faithfully,

H. ROYAL,
for Secretary.

Similar letter to MUNMOHANDAS RAMJEE, Esq., M.L.A.

READYMONEY BUILDING,
APOLLO PIER ROAD,
FORT, BOMBAY.

27th May 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I have to acknowledge the receipt of your letter No. 282-26 of 1921, dated the 25th, received to-day and have to state that I have already taken up some of the points mentioned by you before the Income Tax Committee and will do my best when the others come up for consideration.

I may further state that I have discussed one or two other points not mentioned by you but intimately connected with the industry.—Yours faithfully,

COWASJEE JEHANGIR.

D. O. No. 603-26 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 28th September 1921.

MUNMOHANDAS RAMJI, Esq., M.L.A.,
Simla.

DEAR MR. MUNMOHANDAS RAMJI,

The Committee had under consideration at their meeting on Monday last the Report of the All-India Income Tax Committee, a copy of which I enclose herewith, and after discussion it was agreed that all the suggestions made by the Association in its evidence before the local Committee had been embodied in the report with the single exception of the one relating to Super Tax. The suggestion in question was that steps should be taken to remove the injustice of Super Tax being paid twice over in certain cases and in some cases three times.

The relative sections of the Act, which regulate the procedure to which the Committee take exception, are, doubtless, well-known to you and I am accordingly merely to quote for your information and such action as you may be able to take in the matter, the following minute by Mr. J. B. Petit with which the Committee of the Association are in complete accord.

The paragraph of the Report to which Mr. Petit refers is No. 59, and his minute is as follows :—

“I see that all our suggestions, save one, have been embodied in the report. The alteration proposed by us in the present provision regarding the Super Tax on Companies has not been accepted on grounds which I do not think are at all satisfactory. We should not relax our efforts in the matter, but should renew the attack when the bill comes before the Legislative Assembly for consideration. Our representative should also urge the point forcibly upon the attention of Government and press for its acceptance. We have a very good case and there is no reason why it should not be accepted.”—Yours sincerely,

C. B. SAYER.

Secretary.

Similar letter to SIR VITHALDAS D. THACKERSEY, Kt., M.L.A., Simla.

Appendix B-4.

INCOME TAX ACT, 1918, AND SUPER TAX ACT. 1920.

PROPOSED AMENDMENT.

No. 5584-A.C.

GOVERNMENT OF INDIA,
LEGISLATIVE DEPARTMENT,
SIMLA, *the 29th September 1921.*

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed to forward herewith 10 copies of the papers noted on the margin, and to re-

1. A Bill to amend the law relating to Income-tax and Super-tax with Statement of Objects and Reasons.

2. A tabular statement showing the difference between the provisions of the present Acts and the provisions of the Bill.

quest that you will favour the Government of India in this Department with an expression of the Association's opinion on the provisions of the Bill through the local Government.

2. The reply to this letter should be sent in before the 1st December 1921.—I have, etc.,

H. MONCRIEFF SMITH,
Secretary to the Government of India.

No. C. R. 377 of 1921-1922.

INCOME TAX COMMISSIONERS' OFFICE
BOMBAY, *8th November 1921.*

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

In inviting your attention to the Bill (No. 26 of 1921) to consolidate and amend the law relating to Income-tax and Super-tax published in the *Gazette of India*, dated 24th September 1921, Part V, pages 142 to 165, I have the honour to inform you that I shall be obliged if you will favour me with the opinion of your Association on the provisions of the Bill.

2. The favour of a reply to this letter by the 15th instant is requested.—I have, etc.,

L. W. HARTLEY,
Commissioner of Income-Tax, Bombay.

No. 705-26 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 9th November 1921.THE COMMISSIONER OF INCOME TAX,
Bombay.

SIR,

I have the honour to acknowledge receipt of your letter, No. C. R. 377, dated the 8th November 1921, requesting the views of my Committee upon the Bill to consolidate and amend the law relating to Income-tax and Super-tax and in reply to say that my Committee have no views to submit in regard to the provisions of the Bill in question.—I have, etc.,

C. B. SAYER,
Secretary.

No. 725-26 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15th November 1921.THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,

I have the honour to acknowledge receipt of a letter No. 5584 A.C., dated the 29th September 1921, from the Government of India, Legislative Department, requesting that the views of my Committee upon the Bill to consolidate and amend the law relating to Income-tax and Super-tax might be forwarded through the Bombay Government. In reply I am to say that my Committee have no views to submit in regard to the provisions of the Bill in question.—I have, etc.,

C. B. SAYER,
Secretary.

No. 44-26 of 1922.

MILLOWNERS' ASSOCIATION,
BOMBAY, 13th January 1922.SIR VITHALDAS D. THACKERSEY, Kt., M.L.A.,
Bombay.

DEAR SIR,

I am directed by the Committee of the Bombay Millowners' Association to invite your attention to the provisions of the Bill to amend the law relating to Income-tax and Super-tax which will shortly be introduced in the Indian Legislature and in connection therewith to state that my Committee, while approving generally the main features of the Bill in question, are of opinion that the amendment of certain provisions of the Bill in its present form is desirable in the interests of the general body of taxpayers and of the mercantile community in particular.

2. If you are in agreement with the suggestions advanced in the following paragraphs, the adoption of which will, in the opinion of my Committee, achieve the desired result, my Committee will be grateful if you will be good enough either to arrange, in consultation with your colleagues from this Presidency, for amendments on the lines suggested to be moved when the provisions of the Bill are under discussion in the Legislature or to support any motion which may be introduced to that end.

3. The alterations which my Committee venture to suggest for your consideration are as follows :—

(a) In Chapter III, Clause 10 (2) (IV), the insertion, after the words "for the purposes of the business", of the words "in respect of insurance against loss of profits and fixed charges by such damage or destruction."

(b) The insertion of an additional Sub-Clause in Clause 10 (2) after Sub-Clause (IV), to read as under :—

"In respect of contributions made by a Company, Firm or Corporation to a regularly constituted provident fund for the benefit of its employees, and interest allowed thereon."

(c) The treatment of Clause 19, Chapter II of the 1918 Act in connection with the adjustment of the profits of the year 1921 and the assessment for the year 1922 as if the legislation of 1918 had never been introduced and the provision of adjustments on that basis, credit being given for sums paid in advance. My Committee are in agreement with Government with regard to the advisability of abolishing the adjustment system introduced in 1918 but they consider that a sudden reversion to the old practice of assessment on the previous year will operate very unfairly in the case of Cotton Mills in general as, in the majority of such cases, profits have been steadily progressive. Now, however, that the profits in question are about to fall or have fallen, in 1922 the prospect of any of the excess payments being refunded will disappear as, according to the provisions of the new Bill, the tax will be assessed in 1922 on the basis of the profits of the previous year. My Committee consider that their contention, as above urged, is so important that every effort should be made to urge the Government of India to adopt the procedure above indicated as providing the fairest method of dealing with the whole question of adjustment.—I am, etc.,

C. B. SAYER.
Secretary.

Similar letters to :—

MUNMOHANDAS RAMJI, Esq., M.L.A.

THE HON'BLE SIR DINSHAW WACHA, Kt.

JAMNADAS DWARKADAS, Esq., M.L.A.

SIR JAMSETJEE JEEJEEBHOY, BART., M.L.A.

THE HON'BLE MR. LALLUBHAI SAMALDAS.

" " MR. PHIROZE C. SETHNA.

" " SIR MANECKJI DADABHOY, Kt.

" " SIR ARTHUR FROMM, Kt.,

" " SIR MONTAGU DE P. WEBB, Kt., C.I.E., C.B.E., M.L.A.

CANADA BUILDING,
HORNBY ROAD,
BOMBAY, 14th January 1922.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

Your letter No. 44-26, dated the 13th instant, is to hand. I have returned to-day from Delhi after attending the meetings of the Committee to which was referred the Income-tax and Super-tax Bill. If you had sent in your recommendations earlier I would have taken them up in Committee. If the Committee had accepted your suggestions and recommended them I am sure there would have been no difficulty in their being passed by the Assembly.

I am leaving for Delhi again on the 16th instant and will take up the matter with Mr. Sim who is in charge of the Bill as also with Members of the Assembly who will be willing to move the amendments you recommend.—I am, etc.,

PHIROZE C. SETHNA.

CANADA BUILDING,
HORNBY ROAD,
BOMBAY, 16th January 1922.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

In continuation of my letter of the 14th instant I find that it will not be necessary for me to propose in the Assembly or in the Council of State amendments in the form of (a) and (b) as your Association has suggested.

With regard to (a) the Committee has decided that departmental instructions will be issued according to which reduction will be allowed to the assessee for insurance premiums against loss of profits provided such assessee agrees to pay Income-tax on the amount recovered from the Insurance Company, if any. As to (b) the objection is that the Provident Funds of private Companies might be withdrawn at any time and used by the Company for some other purposes. Government therefore have under consideration a project whereby Provident Funds of private Companies might be treated on the same basis for Income-tax purposes as the Provident Funds of Public Corporations.

Your suggestion under (c) was also anticipated by the Committee but I am afraid we could not come to a settlement on the lines you have indicated. The Cawnpore Chamber was very insistent on it. I will however make another attempt.

As the report of the Committee is not yet published may I request you to ask such members of your Committee to whom you may show my letter to treat the contents meantime as confidential?—I am, etc.,

PHIROZE C. SETHNA.

No. 20.

EASTERN HOSTELS, RAISINA,
DELHI, 18th January 1922.

DEAR MR. KAY,

I have received a letter No. 44-26 from the Secretary, Millowners' Association, after the Joint Committee had finished their deliberations. We had considered all the points mentioned in that letter and although we have not made provisions for items Nos. 1 and 2 of your Secretary's letter in the bill itself, it was resolved that official instructions should be issued to the Income-tax Officer to grant exemption for insurance premia paid against loss of profit, etc., on condition that the assessee agrees to pay income-tax on the amount of insurance receipt. Similarly it was resolved that if an assurance was given that provident funds cannot be taken back by the employers exemption should be given for the amounts paid by the companies towards Provident Funds.

As regards the 3rd item of your Secretary's letter, the Committee after careful consideration came to the decision that that suggestion was not practical. I send you under registered cover a copy of our report and a copy of the amended Bill, which I hope you will treat as confidential until it is officially published. Clauses Nos. 18 and 19 will give you full information on the subject. I am addressing you instead of the Secretary as I cannot officially write to him on the subject until the report is published.

May I congratulate you for your re-election as Chairman of the Millowners' Association? This will mean heavy work and shows the confidence which the millowners have in you.—
Yours sincerely,

LALUBHAI SAMALDAS.

INDIAN FISCAL COMMISSION,
CALCUTTA, 19th January 1922.THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I beg to acknowledge receipt of your letter No. 44-26, dated the 13th instant, inviting my attention to the provisions of the Bill to amend the law relating to Income-tax and Super-tax which will shortly be introduced in the Indian Legislatures, and in reply to inform you that I shall give my special consideration to the alterations suggested by your Association when the Bill comes for discussion.—Yours faithfully,

M. B. DADABHOY.

DELHI, 20th January 1922

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I beg to acknowledge receipt of your letter No. 44-26, dated the 23rd January 1922.

2. You will observe from the accompanying Report* of the Select Committee, which has been unanimously signed, that the points (a) and (b) mentioned in your letter have substantially been conceded by the Select Committee, *vide* page 5, paras. marked A. and B.

* Not printed.

3. As regards points (c) of your letter, you will find on page 3, para. marked C that the Select Committee considered the point urged in your letter and disallowed the specific proposal made in your letter. You will observe that even the Bombay Members on the Select Committee have not dissented from the conclusion arrived at therein, the interests of Bombay and Cawnpore conflicting with those of Calcutta and other parts of India.

4. As regards your request, in paragraph 2 of your letter under reply, to arrange for amendments on the lines suggested by you, or to support any motion which may be introduced to that end, I may mention that in my capacity as Deputy President I cannot personally move any controversial amendments. As the members from Bombay representing the commercial interests of the City are not in Delhi, I find it rather difficult to prevail upon any member not connected with these interests to take up the matter. On the arrival, however, of Sir Vithaldas, I shall speak to him and bring to his notice the points mentioned in your letter.

—Yours faithfully,

JAMSETJEE JEEJEEBHOY,
Deputy President, Legislative Assembly.

No. 7.

METCALFE HOUSE,
DELHI, 24th January 1922.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I have now to refer to your letter No. 44-26 of the 13th January 1922 on the subject of certain provisions in the Income-tax Amendment Bill. I will deal with them in the order in which you place them :—

(a) It has not been considered advisable to insert any provision in the Bill allowing as a business deduction insurance against the loss of profit. Departmental instructions however will be issued that where the owner of a business asks for any such allowance it should be given on the assessee agreeing to pay income-tax on the amount recovered from the Insurance Company. Similar instructions will be issued regarding insurance against loss of rent under clause 9.

(b) No specific provision regarding the deductions to be allowed on account of the contributions of employers to private Provident Funds of Companies and Firms has been made. It has been recommended however that the practice should be that such contributions should be allowed in cases where the Funds are irrevocable trusts and where the employers' contributions cannot under any circumstances be recovered by the employers. This practice will be adopted by the income-tax authorities.

(c) The adjustment system is to be abolished but the tax paid during the current year on profits made during the previous year will be adjusted when the current year's profits are known. This will be the final adjustment. Next year's tax will be calculated also on the profits of the present year and similarly in future income-tax will be paid on the calculation of the previous year's profits.

The final adjustment will have the effect of tax being paid in two consecutive years on the same calculations and I understand that your Committee contend that this will be unfair to the Bombay Millowners. The whole question was argued very thoroughly in Committee but although it was recognised that some industries might be hit in a manner which possibly appeared unfair it was decided that there was no other workable scheme to be introduced in connection with the abolition of adjustments. It was not considered feasible to go back over a series of years to 1918.

I shall be very glad to answer any other questions you have to put to me in connection with the Income-tax Amendment Bill. I will send you a copy of the Bill as soon as it is passed. It comes up before the Legislative Assembly to-morrow and I am told there are a very large number of amendments being brought forward but I do not think many, if any, of them will be carried.

I am sending this letter to you in duplicate as it may be of interest to the Committee of the Bombay Chamber of Commerce and I shall be obliged if you will circulate it among that Committee.—Yours faithfully,

A. H. FROMM.

Telegram, dated the 4th February 1922.

From—SIR MONTAGU WEBB, c/o INDIAN FISCAL COMMISSION, Madras.

To—SECRETARY, MILLOWNERS' ASSOCIATION,

Bombay.

Yours thirteenth received via Calcutta and Rangoon, sorry cannot be in Delhi for Income-tax Bill.

Extract from the Gazette of India, Part IV, page 41, dated 11th March 1922.

(The following Act of the Indian Legislature received the assent of the Governor-General on the 5th March 1922.)

ACT No. XI OF 1922.

An Act to consolidate and amend the law relating to Income-tax and Super-tax.

Whereas it is expedient to consolidate and amend the law relating to Income-tax and Super-tax; It is hereby enacted as follows:—

Short title, extent
and commencement.

1. (1) This Act may be called the Indian Income-tax Act, 1922.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and applies also, within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor-General in Council in that behalf, and to all other servants of His Majesty in those dominions.

(3) It shall come into force on the first day of April, 1922.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) " agricultural income " means—

(a) any rent or revenue derived from land which is used for agricultural purposes, and is either assessed to land-revenue in British India or subject to a local rate assessed and collected by officers of Government as such;

(b) any income derived from such land by—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in sub-clause (ii);

(c) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which, or the produce of which, any operation mentioned in sub-clauses (ii) and (iii) of clause (b) is carried on :

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator or the receiver of the rent-in-kind by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building ;

(2) " assessee " means a person by whom Income-tax is payable ;

(3) " Assistant Commissioner " means a person appointed to be an Assistant Commissioner of Income-tax under section 5 ;

(4) " business " includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture ;

(5) " Commissioner " means a person appointed to be a Commissioner of Income-tax under section 5 ;

(6) " company " means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act, of the Legislature of a British possession, and includes any foreign association carrying on business in British India whether incorporated or not, and whether its principal place of business is situate in British India or not, which the Board of Inland Revenue may, by general or special order, declare to be a company for the purposes of this Act ;

(7) " Income-tax Officer " means a person appointed to be an Income-tax Officer under section 5 ;

(8) " Magistrate " means a Presidency Magistrate or a Magistrate of the first class, or a Magistrate of the second class specially empowered by the Local Government to try offences against this Act ;

(9) " person " includes a Hindu undivided family ;

(10) " prescribed " means prescribed by rules made under this Act ;

(11) " previous year " means—

(a) the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up to a date within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have so been made up :

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee except with the consent of the Income-tax Officer and upon such conditions as he may think fit; or

(b) in the case of any person, business or company or class of person, business or company, such period as may be determined by the Board of Inland Revenue or by such authority as the Board may authorise in this behalf;

(12) "principal officer," used with reference to a local authority or a company or any other public body or association, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(b) any person connected with the authority, company, body or association upon whom the Income-tax Officer has served a notice of his intention of treating him as the principal officer thereof;

XLV of 1860

(13) "public servant" has the same meaning as in the Indian Penal Code;

(14) "registered firm" means a firm constituted under an instrument of partnership specifying the individual shares of the partners of which the prescribed particulars have been registered with the Income-tax Officer in the prescribed manner;

(15) "total income" means total amount of income, profits and gain from all sources to which this Act applies computed in the manner laid down in section 16; and

(16) "unregistered firm" means a firm which is not a registered firm.

CHAPTER I.

CHARGE OF INCOME-TAX.

3. Where any Act of the Indian Legislature enacts that Income-tax shall be charged for any year at any rate or rates applicable to the total income of an assessee, tax at that rate or those rates shall be charged for that year in accordance with, and subject to the provisions of, this Act in respect of all income, profits and gains of the previous year of every individual, company, firm and Hindu undivided family.

4 (1) Save as hereinafter provided, this Act shall apply to all income, profits or gains, as described or comprised in section 6, from whatever source derived, accruing, or arising, or received in British India, or deemed under the provisions of this Act to accrue, or arise, or to be received in British India.

(2) Profits and gains of a business accruing or arising without British India to a person resident in British India shall be deemed to be profits and gains of the year in which they are received or brought into British India, notwithstanding the fact that they did not so accrue or arise in that year, provided that they are so received or brought in within three years of the end of the year in which they accrued or arose.

Explanation.—Profits or gains accruing or arising without British India shall not be deemed to be received or brought into British India within the meaning of this Sub-section by reason only of the fact that they are taken into account in the balance sheet prepared in British India.

(3) This Act shall not apply to the following classes of income:—

- (i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes, and in the cases of property so held in part only for such purposes, the income applied, or finally set apart for application, thereto.
- (ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.
- (iii) The income of local authorities.
- (iv) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be, applicable. ^{IX of 1897.}
^{V of 1912.}
- (v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.
- (vi) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.
- (vii) Any receipts not being receipts arising from business or the exercise of a profession, vocation or occupation, which are of a casual and non-recurring nature, or are not by way of addition to the remuneration of an employee.
- (viii) Agricultural income.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

CHAPTER II.

INCOME-TAX AUTHORITIES.

5. (1) There shall be the following classes of Income-tax authorities for the purposes of this Act, namely:—

- (a) a Board of Inland Revenue,
- (b) Commissioners of Income-tax,
- (c) Assistant Commissioners of Income-tax, and
- (d) Income-tax Officers.

(2) The Board of Inland Revenue shall consist of one or more persons appointed by the Governor-General in Council.

(3) There shall be a Commissioner of Income-tax for each province who shall be appointed by the Governor-General in Council after consideration of any recommendation made by the Local Government in this behalf.

(4) Assistant Commissioners of Income-tax and Income-tax Officers shall, subject to the control of the Governor-General in Council, be appointed by the Commissioner of Income-tax by order in writing. They shall perform their functions in respect of such classes of persons and such classes of income and in respect of such areas as the Commissioner of Income-tax may direct. The Commissioner may, by general or special order in writing, direct that the powers conferred on the Income-tax Officer and the Assistant Commissioner by or under this

Act shall, in respect of any specified case or class of cases, be exercised by the Assistant Commissioner and the Commissioner, respectively, and, for the purposes of any case in respect of which such order applies, references in this Act or in any rules made hereunder to the Income-tax Officer and the Assistant Commissioner shall be deemed to be references to the Assistant Commissioner and the Commissioner, respectively.

(5) The Board of Inland Revenue may, by notification in the Gazette of India, appoint Commissioners of Income-tax, Assistant Commissioners of Income-tax and Income-tax Officers to perform such functions in respect of such classes of persons or such classes of income, and for such area, as may be specified in the notification, and thereupon the functions so specified shall cease, within the specified area, to be performed, in respect of the specified classes of persons or classes of income, by the authorities appointed under sub-sections (3) and (4).

(6) Assistant Commissioners of Income-tax and Income-tax Officers appointed under sub-section (4) shall, for the purposes of this Act, be subordinate to the Commissioner of Income-tax appointed under sub-section (3) for the province in which they perform their functions.

CHAPTER III.

TAXABLE INCOME.

6. Save as otherwise provided by this Act, the following heads of income, profits and gains, shall be chargeable to Income-tax in the manner hereinafter appearing, namely:—

- (i) Salaries.
- (ii) Interest on securities.
- (iii) Property.
- (iv) Business.
- (v) Professional earnings.
- (vi) Other sources.

7. (1) The tax shall be payable by an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association, or by or on behalf of any private employer:

Provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

(2) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or any servant of His Majesty in any part of India by Government or by a local authority established by the Governor-General in Council.

8. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of India or of a Local Government, or on debentures or other securities for money issued by or on behalf of a local authority or a company:

Provided that no Income-tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be Income-tax free:

Provided, further, that the income-tax payable on the interest receivable on any security of a Local Government issued Income-tax free shall be payable by that Local Government.

9. (1) The tax shall be payable by an assessee under the head "Property" in respect of the *bona-fide* annual value of property consisting of any buildings or lands appurtenant thereto of which he is the owner, other than such portions of such property as he may occupy for the purposes of his business, subject to the following allowances, namely:—

- (i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value;
- (ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value;
- (iii) the amount of any annual premium paid to insure the property against risk of damage or destruction;
- (iv) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent;
- (v) any sums paid on account of land-revenue in respect of the property;
- (vi) in respect of collection charges, a sum not exceeding the prescribed maximum;
- (vii) in respect of vacancies, such sum as the Income-tax Officer may determine having regard to the circumstances of the case:

Provided that the aggregate of the allowances made under this sub-section shall in no case exceed the annual value.

(2) For the purposes of this section, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year:

Provided that, where the property is in the occupation of the owner for the purposes of his own residence, such sum shall for the purposes of this section be deemed not to exceed ten per cent. of the total income of the owner.

10. (1) The tax shall be payable by an assessee under the head "Business" in respect of the profits or gains of any business carried on by him.

(2) Such profits or gains shall be computed after making the following allowances, namely:—

- (i) any rent paid for the premises in which such business is carried on, provided that, when any substantial part of the premises is used as a dwelling-house by the assessee, the allowance under this clause shall be such sum as the Income-tax Officer may determine having regard to the proportional part so used;
- (ii) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount paid on account thereof, provided that, if any substantial part of the premises is used by the assessee as a dwelling-house, a proportional part only of such amount shall be allowed;
- (iii) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid;

Explanation.—Recurring subscriptions paid periodically by shareholders or subscribers in such Mutual Benefit Societies as may be prescribed shall be deemed to be capital borrowed within the meaning of this clause;

- (iv) in respect of insurance against risk of damage or destruction of buildings, machinery, plant, furniture, stocks or stores, used for the purposes of the business, the amount of any premium paid;
- (v) in respect of current repairs to such buildings, machinery, plant, or furniture, the amount paid on account thereof;
- (vi) in respect of depreciation of such buildings, machinery, plant, or furniture being the property of the assessee, a sum equivalent to such percentage on the original cost thereof to the assessee as may in any case or class of cases be prescribed: Provided that—

(a) the prescribed particulars have been duly furnished;

(b) where full effect cannot be given to any such allowance in any year owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the allowance, the allowance or part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance for depreciation for the following year and deemed to be part of that allowance, or, if there is no such allowance for that year, be deemed to be the allowance for that year, and so on for succeeding years; and

(c) the aggregate of all such allowances made under this Act or any Act repealed hereby, or under the Indian Income-tax Act, 1886, shall in no case exceed the original cost to the assessee of the buildings, machinery, plant, or furniture, as the case may be;

- (vii) in respect of any machinery or plant which, in consequence of its having become obsolete, has been sold or discarded, the difference between the original cost to the assessee of the machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under clause (vi), or any Act repealed hereby, or the Indian Income-tax Act, 1886, and the amount for which the machinery or plant is actually sold, or its scrap value;

(viii) any sums paid on account of land-revenue, local rates or municipal taxes in respect of such part of the premises as is used for the purposes of the business;

(ix) any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits or gains.

(3) In sub-section (2), the word "paid" means actually paid or incurred according to the method of accounting upon the basis of which the profits or gains are computed under this section.

11. (1) The tax shall be payable by an assessee under the head "Professional earnings" in respect of the profits or gains of any profession or vocation followed by him.

(2) Such profits or gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession or vocation, provided that no allowance shall be made on account of any personal expenses of the assessee.

II of 1886.

II of 1886.

(3) Professional fees paid in any part of India to a person ordinarily resident in British India shall be deemed to be profits or gains chargeable under this head.

12. (1) The tax shall be payable by an assessee under the head "Other sources" in respect of income, profits and gains of every kind and from every source to which this Act applies (if not included under any of the preceding heads).

Other sources.

(2) Such income, profits and gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making or earning such income, profits or gains, provided that no allowance shall be made on account of any personal expenses of the assessee.

13. Income, profits and gains shall be computed, for the purposes of sections 10, 11 and 12, in accordance with the method of accounting regularly employed by the assessee :—

Method of accounting.

Provided that, if no method of accounting has been regularly employed, or if the method employed is such that, in the opinion of the Income-tax Officer, the income, profits and gains cannot properly be deduced therefrom, then the computation shall be made upon such basis and in such manner as the Income-tax Officer may determine.

14. (1) The tax shall not be payable by an assessee in respect of any sum which he receives as a member of a Hindu undivided family.

Exemptions of a general nature.

(2) The tax shall not be payable by an assessee in respect of—

(a) any sum which he receives by way of dividend as a shareholder in a company where the profits or gains of the company have been assessed to income-tax ; or

(b) such an amount of the profits or gains of any firm which have been assessed to income-tax as is proportionate to his share in the firm.

15. (1) The tax shall not be payable by an assessee in respect of any sums paid by him to effect an insurance on his own life or on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife, or as a contribution to any Provident Fund to which the Provident Funds Act, 1897, applies, or to any Provident Fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act.

Exemption in the case of life insurances.

IX of 1897.
IV of 1912.

(2) Where the assessee is a Hindu undivided family, there shall be exempted under sub-section (1) any sums paid to effect an insurance on the life of any male member of the family or of the wife of any such member.

(3) The aggregate of any sums exempted under this section shall not, together with any sums exempted under the proviso to sub-section (1) of section 7, exceed one-sixth of the total income of the assessee.

16. (1) In computing the total income of an assessee sums exempted under the proviso to sub-section (1) of section 7, the provisos to section 8, sub-section (2) of section 14 and section 15, shall be included.

Exemptions and exclusions in determining the total income.

(2) For the purposes of sub-section (1), any sum mentioned in clause (a) of sub-section (2) of section 14 shall be increased by the amount of income-tax payable by the company in respect of the dividend received.

17. Where owing to the fact that the total income of any assessee has reached or exceeded a certain limit, he is liable to pay income-tax or to pay income-tax at a higher rate, the amount of income-tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely :—

- Reduction of tax when margin above a certain limit is small.
- (a) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and
 - (b) the amount by which his total income exceeds that sum.

CHAPTER IV.

DEDUCTIONS AND ASSESSMENT.

18. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be leviable in advance by deduction at the time of payment in respect of income chargeable under the following heads :—

- (i) "Salaries"; and
- (ii) "Interest on securities."

(2) Any person responsible for paying any income chargeable under the head "Salaries" shall, at the time of payment, deduct income-tax on the amount payable at the rate applicable to the estimated income of the assessee under this head :

Payment by deduction at source.

Provided that such persons may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate.

(4) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(5) Any deduction made in accordance with the provisions of this section shall be treated as a payment of income-tax on behalf of the person from whose income the deduction was made, or of the owner of the security, as the case may be, and credit shall be given to him therefore in the assessment, if any, made for the following year under this Act :

Provided that, if such person or such owner obtains, in accordance with the provisions of this Act, a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(6) All sums deducted in accordance with the provisions of this section shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Board of Inland Revenue directs.

(7) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(8) The power to levy by deduction under this section shall be without prejudice to any other mode of recovery.

(9) Every person deducting income-tax in accordance with the provisions of sub-section (3) shall, at the time of payment of interest, furnish to the person to whom the interest is paid a certificate to the effect that income-tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

19. In the case of income chargeable under any other head than those mentioned in sub-section (1) of section 18, and in any case where income-tax has not been deducted in accordance with the provisions of that section, the tax shall be payable by the assessee direct.

Payment in other cases.

20. The principal officer of every company shall, at the time of distribution of dividends furnish to every person receiving a dividend a certificate to the effect that the company has paid or will pay income-tax on the profits which are being distributed, and specifying such other particulars as may be prescribed.

Certificate by Company to shareholders receiving dividends.

21. The prescribed person in the case of every Government office, and the principal officer or the prescribed person in the case of every local authority, company or other public body or association, and every private employer shall prepare, and, within thirty days from the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer in the prescribed form, a return in writing showing—

Annual return.

(a) the name and, so far as it is known, the address, of every person who was receiving on the said 31st day of March, or has received during the year ending on that date, from the authority, company, body, association or private employer, as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed;

(b) the amount of the income so received by each such person, and the time or times at which the same was paid;

(c) the amount deducted in respect of income-tax from the income of each such person.

22. (1) The principal officer of every company shall prepare, and, on or before the fifteenth day of June in each year, furnish to the Income-tax Officer a return, in the prescribed form and verified in the prescribed manner, of the total income of the company during the previous year:

Return of income.

Provided that the Income-tax Officer may in his discretion, extend the date for the delivery of the return in the case of any company or class of companies.

(2) In the case of any person other than a company whose total income is, in the Income-tax Officer's opinion, of such an amount as to render such person liable to income-tax the Income-tax Officer shall serve a notice upon him requiring him to furnish, within such period, not being less than thirty days, as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2), or having furnished a return under either of those sub-sections discovers any omission or wrong statement therein, he may furnish a return or a revised return as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under this section.

(4) The Income-tax Officer may serve on the principal officer of any company or on any person upon whom a notice has been served under sub-section (2) a notice requiring him, on a date to be therein specified, to produce or cause to be produced, such accounts or documents or as the Income-tax Officer may require :

Provided that the Income-tax Officer shall not require the production of any accounts relating to a period more than three years prior to the previous year.

23. (1) If the Income-tax Officer is satisfied that a return made under section 22 is correct and complete, he shall assess the total income of the assessee, and shall determine the sum payable by him on the basis of such return.

Assessment.

(2) If the Income-tax Officer has reason to believe that a return made under section 22 is incorrect or incomplete, he shall serve on the person who made the return a notice requiring him, on a date to be therein specified, either to attend at the Income-tax Officer's office or to produce, or to cause to be there produced, any evidence on which such person may rely in support of the return.

(3) On the day specified in the notice issued under sub-section (2), or as soon afterwards as may be, the Income-tax Officer, after hearing such evidence as such person may produce and such other evidence as the Income-tax Officer may require, on specified points, shall, by an order in writing, assess the total income of the assessee, and determine the sum payable by him on the basis of such assessment.

(4) If the principal officer of any company or any other person fails to make a return under sub-section (1) or sub-section (2) of section 22, as the case may be, or fails to comply with all the terms of a notice issued under sub-section (4) of the same section or, having made a return, fails to comply with all the terms of a notice issued under sub-section (2) of this section, the Income-tax Officer shall make the assessment to the best of his judgment.

24. (1) Where any assessee sustains a loss of profits or gains in any year under any of the heads mentioned in section 6, he shall be entitled to have the amount of the loss set off against his income, profits or gains under any other head in that year.

Set off of loss in computing aggregate income.

(2) Where the assessee is a registered firm, and the loss sustained cannot wholly be set off under sub-section (1), any member of such firm shall be entitled to have set off against any income, profits or gains of the year in which the loss was sustained in respect of which the tax is payable by him, such amount of the loss not already set off as is proportionate to his share in the firm.

25. (1) Where any business, profession or vocation commenced after the 31st day of March, 1922, is discontinued in any year, an assessment may be made in that year on the basis of the income, profits or gains of the period between the end of the previous year and the date of such discontinuance in addition to the assessment, if any, made on the basis of the income, profits or gains of the previous year.

Assessment in case of discontinued business.

(2) Any person discontinuing any such business, profession or vocation shall give to the Income-tax Officer notice of such discontinuance within fifteen days thereof, and, where any person fails to give the notice required by this sub-section; the Income-tax Officer may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of tax subsequently assessed on him in respect of any income, profits or gains of the business, profession or vocation up to the date of its discontinuance.

(3) Where any business, profession or vocation which was in existence at the commencement of this Act, and on which tax was at any time charged under the provisions of the Indian

Income-tax Act, 1918, is discontinued, no tax shall be payable in respect of the income, profits and gains of the period between the end of the previous year and the date of such discontinuance, and the assessee may further claim that the income, profits and gains of the previous year shall be deemed to have been the income, profits and gains of the said period. Where any such claim is made, an assessment shall be made on the basis of the income, profits and gains of the said period, and if an amount of tax has already been paid in respect of the income, profits and gains of the previous year exceeding the amount payable on the basis of such assessment, a refund shall be given of the difference.

(4) Where an assessment is to be made under sub-section (1) or sub-section (3), the Income-tax Officer may serve on the person whose income, profits and gains are to be assessed, or, in the case of a firm, on any person who was a member of such firm at the time of its discontinuance, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section.

26. Where any change occurs in the constitution of a firm or where any person has succeeded to any business, profession or vocation, the assessment shall be made on the firm as constituted, or on the person engaged in the business, profession or vocation, as the case may be, at the time of the making of the assessment.

Change in ownership of business.

27. Where an assessee or, in the case of a company, the principal officer thereof, within one month from the service of a notice of demand issued as hereinafter provided, satisfies the Income-tax Officer that he was prevented by sufficient cause from making the return required by section 22 or that he did not receive the notice issued under sub-section (4) of section 22, or sub-section (2) of section 23, or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with the terms of the last-mentioned notices, the Income-tax Officer shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 23.

Cancellation of assessment when cause is shown.

28. (1) If the Income-tax Officer, the Assistant Commissioner or the Commissioner in the course of any proceedings under this Act, is satisfied that an assessee has concealed the particulars of his income, or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, he may direct that the assessee shall, in addition to the income-tax payable, by him, pay by way of penalty a sum not exceeding the amount of income-tax which would have been avoided if the income so returned by the assessee had been accepted as the correct income:

Penalty for concealment of income.

Provided that no such order shall be made, unless the assessee has been heard, or has been given a reasonable opportunity of being heard:

Provided, further, that no prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

(2) An Assistant Commissioner or a Commissioner who has made an order under sub-section (1) shall forthwith send a copy of the same to the Income-tax Officer.

29. When the Income-tax Officer has determined a sum to be payable by an assessee under section 23, or when an order has been passed under sub-section (2) of section 25 or section 28 for the payment of a penalty, the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

Notice of demand.

30. (1) Any assessee objecting to the amount or rate at which he is assessed under section 23 or section 27, or denying his liability to be assessed under this Act, or objecting to a refusal of an Income-tax Officer to make a fresh assessment under section 27, or to any order against him under sub-section (2) of section 25, or section 28, made by an Income-tax Officer, may appeal to the Assistant Commissioner against the assessment or against such refusal or order:

Provided that no appeal shall lie in respect of an assessment made under sub-section (4) of section 23, or under that sub-section read with section 27.

(2) The appeal shall ordinarily be presented within thirty days of receipt of the notice of demand relating to the assessment or penalty objected to, or of the date of the refusal to make a fresh assessment under section 27, as the case may be; but the Assistant Commissioner may admit an appeal after the expiration of the period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(3) The appeal shall be in the prescribed form, and shall be verified in the prescribed manner.

31. (1) The Assistant Commissioner shall fix a day and place for the hearing of the appeal, and may from time to time adjourn the hearing.

(2) The Assistant Commissioner may, before disposing of any appeal, make such further inquiry as he thinks fit, or cause further inquiry to be made by the Income-tax Officer.

(3) In disposing of an appeal the Assistant Commissioner may, in the case of an order of assessment,—

(a) confirm, reduce, enhance or annul the assessment, or

(b) set aside the assessment and direct the Income-tax Officer to make a fresh assessment after making such further inquiry as the Income-tax Officer thinks fit or the Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such fresh assessment,

or, in the cases of an order under sub-section (2) of section 25 or section 28.

(c) confirm, cancel or vary such order:

Provided that the Assistant Commissioner shall not enhance an assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement.

32. (1) Any assessee objecting to an order passed by an Assistant Commissioner under section 28 or to an order enhancing his assessment under sub-section (3) of section 31, may appeal to the Commissioner within thirty days of the making of such order.

(2) The appeal shall be in the prescribed form, and shall be verified in the prescribed manner.

(3) In disposing of the appeal the Commissioner may, after giving the appellant an opportunity of being heard, pass such orders thereon as he thinks fit.

33. (1) The Commissioner may of his own motion call for the record of any proceeding under this Act which has been taken by any authority subordinate to him or by himself when exercising the powers of an Assistant Commissioner under sub-section (4) of section 5.

(2) On receipt of the record the Commissioner may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such orders thereon as he thinks fit :

Provided that he shall not pass any order prejudicial to an assessee without hearing him or giving him a reasonable opportunity of being heard.

34. If for any reason income, profits or gains chargeable to income-tax has escaped assessment in any year, or has been assessed at too low a rate, the Income-tax Officer may, at any time within one year of the end of that year, serve on the person liable to pay tax on such income, profits or gains, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22, and may proceed to assess or re-assess such income, profits or gains, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section :

Provided that the tax shall be charged at the rate at which it would have been charged had the income, profits or gains not escaped assessment or full assessment, as the case may be.

35. (1) The Income-tax Officer may, at any time within one year from the date of any demand made upon an assessee, on his own motion rectify any mistake apparent from the record of the assessment, and shall within the like period rectify any such mistake which has been brought to his notice by such assessee :

Provided that no such rectification shall be made, having the effect of enhancing an assessment unless the Income-tax Officer has given notice to the assessee of his intention so to do and has allowed him a reasonable opportunity of being heard.

(2) Where any such rectification has the effect of reducing the assessment, the Income-tax Officer shall make any refund which may be due to such assessee.

(3) Where any such rectification has the effect of enhancing the assessment, the Income tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable, and such notice of demand shall be deemed to be issued under section 29 and the provisions of this Act shall apply accordingly.

36. In the determination of the amount of tax or of a refund payable under this Act fractions of an anna less than six pies shall be disregarded, and fractions of an anna equal to or exceeding six pies shall be regarded as one anna.

37. The Income-tax Officer, Assistant Commissioner and Commissioner shall, for the purposes of this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters, namely :—

- (a) enforcing the attendance of any person and examining him on oath or affirmation,
- (b) compelling the production of documents; and
- (c) issuing commissions for the examination of witnesses;

and any proceeding before an Income-tax Officer, Assistant Commissioner or Commissioner under this Chapter shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code.

Power to call for information. 38. The Income-tax Officer or Assistant Commissioner may, for the purposes of this Act,—

- (1) require any firm, or Hindu undivided family to furnish him with a return of the members of the firm, or of the manager or adult male members of the family, as the case may be, and of their addresses;
- (2) require any person whom he has reason to believe to be a trustee, guardian, or agent, to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent, and of their addresses.

39. The Income-tax Officer or Assistant Commissioner, or any person authorised in writing in this behalf by the Income-tax Officer or Assistant Commissioner, may inspect and, if necessary, take copies, or cause copies to be taken, of any register of the members, debenture-holders or mortgagees of any company or of any entry in such register.

Power to inspect the register of members or any company.

CHAPTER V.

LIABILITY IN SPECIAL CASES.

40. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of British India (all of which persons are hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income, profits or gains chargeable under this Act, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, and sound mind, or resident in British India and in direct receipt of such income, profits or gains, and all the provisions of this Act shall apply accordingly.

Guardians, trustees and agents.

41. In the case of income, profits or gains chargeable under this Act which are received by the Courts of Wards, the Administrators-General, the Official Trustee, or by any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, receiver or manager in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income, profits or gains are received, and all the provisions of this Act shall apply accordingly.

Courts of Wards, etc.

42. (1) In the case of any person residing out of British India, all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection or property in British India, shall be deemed to be income accruing or arising within British India, and shall be chargeable to income-tax in the name of the agent of any such person, and such agent shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax:

Non-residents.

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person which are, or may at any time come, within British India.

(2) Where a person not resident in British India, and not being a British subject or a firm or company constituted within His Majesty's dominions or a branch thereof, carries on business with a person resident in British India, and it appears to the Income-tax Officer or the Assistant

Commissioner, as the case may be, that owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident the course of business between those persons is so arranged, that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax.

43. Any person employed by or on behalf of a person residing out of British India, or having any business connection with such person, or through whom such person is in the receipt of any income, profits or gains upon whom the Income-tax Officer has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for all the purposes of this Act, be deemed to be such agent :

Agent to include persons treated as such.

Provided that no person shall be deemed to be the agent of a non-resident person, unless he has had an opportunity of being heard by the Income-tax Officer as to his liability.

44. Where any business, profession or vocation carried on by a firm has been discontinued, every person who was at the time of such discontinuance a member of such firm shall be jointly and severally liable for the amount of the tax payable in respect of the income, profits and gains of the firm.

Liability in case of a discontinued firm or partnership.

CHAPTER VI.

RECOVERY OF TAX AND PENALTIES.

45. Any amount specified as payable in a notice of demand under section 29 or an order under section 31 or section 32 or section 33, shall be paid within the time, at the place and to the person mentioned in the notice or order, or if a time is not so mentioned, then on or before the first day of the second month following the date of the service of the notice or order, and any assessee failing so to pay shall be deemed to be in default, provided that, when an assessee has presented an appeal under section 30, the Income-tax Officer may in his discretion treat the assessee as not being in default as long as such appeal is undisposed of.

46. (1) When an assessee is in default in making a payment of income-tax, the Income-tax Officer may in his discretion direct that, in addition to the amount of the arrears, a sum not exceeding that amount shall be recovered from the assessee by way of penalty.

(2) The Income-tax Officer may forward to the Collector a certificate under his signature specifying the amount of arrears due from an assessee, and the Collector, on receipt of such certificate, shall proceed to recover from such assessee the amount specified therein as if it were an arrear of land-revenue.

(3) In any area, with respect to which the Commissioner has directed that any arrears may be recovered by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the province the Income-tax Officer may proceed to recover the amount due by such process.

(4) The Commissioner may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (3).

(5) If any assessee is in receipt of any income chargeable under the head "Salaries," the Income-tax Officer may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears due from such assessee, and such person shall comply with any such requisition, and shall pay the sums so deducted to the credit of the Government of India, or as the Board of Inland Revenue directs.

(6) The Local Government may direct, with respect to any specified area, that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(7) Save in accordance with the provisions of sub-section (1) of section 42, no proceedings for the recovery of any sum payable under this Act, shall be commenced after the expiration of one year from the last day of the year in which any demand is made under this Act.

47. Any sum imposed by way of penalty under the provisions of sub-section (2) of section 25, section 28 or sub-section (1) of section 46, shall be recoverable in the manner provided in this Chapter for the recovery of arrear of tax.

Recovery of penalties.

CHAPTER VII.

REFUNDS.

48. (1) If a shareholder in a company who has received any dividend therefrom satisfies the Income-tax Officer that the rate of income-tax applicable to the profits or gains of the company at the time of the declaration of such dividend is greater than the rate applicable to his total income of the year in which such dividend was declared, he shall, on production of the certificate received by him under the provisions of section 20, be entitled to a refund on the amount of such dividend (including the amount of the tax thereon) calculated at the difference between those rates.

(2) If a member of a registered firm satisfies the Income-tax Officer that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been levied on the profits or gains of the firm of that year, he shall be entitled to a refund on his share of those profits or gains calculated at the difference between those rates.

(3) If the owner of a security from the interest on which, or any person from whose salary, income-tax has been deducted in accordance with the provisions of section 18 satisfies the Income-tax Officer that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been charged in making such deduction in that year, he shall be entitled to a refund on the amount of interest or salary from which such deduction has been made calculated at the difference between those rates.

49. (1) If any person who has paid Indian income-tax for any year on any part of his income proves to the satisfaction of the Income-tax Officer that he has paid United Kingdom income-tax for that year in respect of the same part of his income, and that the rate at which he was entitled to, and has obtained, relief under the provisions of section 27 of the Finance Act, 1920, is less than the Indian rate of tax charged in respect of that part of his income, he shall be entitled to a refund of a sum calculated on that part of his income at a rate equal to the difference between the Indian rate of tax and the rate at which he was entitled to, and obtained, relief under that section:

Provided that the rate at which the refund is to be given shall not exceed one-half of the Indian rate of tax.

Relief in respect of United Kingdom income-tax.

(2) In sub-section(1)—

- (a) the expression "Indian income-tax" means income-tax and super-tax charged in accordance with the provisions of this Act;
- (b) the expression "Indian rate of tax" means the amount of the Indian income-tax divided by the income on which it was charged;
- (c) the expression "United Kingdom income-tax" means income-tax and super-tax chargeable in accordance with the provisions of the Income-tax Acts.

50. No claim to any refund of income-tax under this Chapter shall be allowed, unless it is made within one year from the last day of the year in which the tax was recovered.

Limitation of claims or refund.

CHAPTER VIII.

OFFENCES AND PENALTIES.

Failure to make payments or deliver returns or statements or allow inspection.

51. If a person fails without reasonable cause or excuse—

- (a) to deduct and pay any tax as required by section 18 or under sub-section (5) of section 46;
- (b) to furnish a certificate required by sub-section (9) of section 18 or by section 20 to be furnished;
- (c) to furnish in due time any of the returns mentioned in section 21, section 22, or section 38;
- (d) to produce, or cause to be produced, on or before the date mentioned in any notice under sub-section (4) of section 22, such accounts and documents as are referred to in the notice;
- (e) to grant inspection or allow copies to be taken in accordance with the provisions of section 39;

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

52. If a person makes a statement in a verification mentioned in section 22, or sub-section

False statement in declaration.

(3) of section 30, or sub-section (2) of section 32 which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be deemed to have committed the offence described in section

177 of the Indian Penal Code.

XLV of
1860.

53. (1) A person shall not be proceeded against for an offence under section 51 or section 52 except at the instance of the Assistant Commissioner.

Prosecution to be at instance of Assistant Commissioner.

(2) The Assistant Commissioner may stay any such proceeding or compound any such offence.

54. (1) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of this Act, or in any evidence given, or affidavit or deposition made, in the course of any proceedings under this Act other than proceedings under this Chapter or in any record of any assessment proceeding, or any proceeding relating to the recovery of a

Disclosure of information by a public servant.

I of 1872.

demand prepared for the purposes of this Act, shall be treated as confidential, and, notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as provided in this Act, be entitled to require any public servant to produce before it any such return, accounts, documents or record or any part of any such record, or to give evidence before it in respect thereof.

(2) If a public servant discloses any particulars contained in any such statement, return, accounts, documents, evidence, affidavit, deposition or record, he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine :

Provided that nothing in this section shall apply to the disclosure—

XLV of 1860.

(a) of any such particulars for the purposes of a prosecution under section 193 of the Indian Penal Code in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, or for the purposes of a prosecution under this Act, or

(b) of any such particulars to any person acting in the execution of this Act where it is necessary to disclose the same to him for the purposes of this Act, or

(c) of any such particulars occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand, or

(d) of such facts, to an authorised officer of the United Kingdom, as may be necessary to enable relief to be given under section 27 of the Finance Act, 1920, or a refund to be given under section 49 of this Act :

10 & 11
Sec. V, Ch.
18.

Provided, further, that no prosecution shall be instituted under this section except with the previous sanction of the Commissioner.

CHAPTER IX.

SUPER-TAX.

55. In addition to the income-tax charged for any year, there shall be charged, levied and paid for that year in respect of the total income of the previous year of any individual, unregistered firm, Hindu undivided family or company, an additional duty of income-tax (in this Act referred to as super-tax) at the rate or rates laid down for that year by Act of the Indian Legislature :

Provided that, where the profits and gains of an unregistered firm have been assessed to super-tax, super-tax shall not be payable by an individual having a share in the firm in respect of the amount of such profits and gains which is proportionate to his share.

56. Subject to the provisions of this Chapter, the total income of any individual, unregistered firm, Hindu undivided family or company shall, for the purposes of super-tax, be the total income as assessed for the purposes of income-tax, and where an assessment of total income has become final and conclusive for the purposes of income-tax for any year, the assessment shall also be final and conclusive for the purposes of super-tax for the same year.

57. (1) In the case of any assessee residing out of British India who is a member of a registered firm, and whose share of the profits from such firm is liable to super-tax, the remaining members of such firm who are resident in British India shall be jointly and severally liable to pay the super-tax due from the non-resident member in respect of such share.

Non-resident partners
and shareholders.

(2) Where any assessee who is liable to pay super-tax on the amount of the dividends receivable by him from any company is, to the knowledge of the principal officer of the Company, residing out of British India, the principal officer shall be liable to pay the super-tax due by such non-resident person in respect of the dividends received by him from the company, and shall have power to deduct the amount of such super-tax from the amount payable by the company to such assessee.

(3) Where any person pays any tax under the provisions of this section on account of an assessee who is residing out of British India, credit shall be given therefor in determining the amount of the tax to be payable by any agent of such non-resident assessee under the provisions of sections 42 and 43.

58. (1) All the provisions of this Act, except section 3, the proviso to sub-section (1) of section 7, the provisos to section 8, sub-section (2) of section 14, and sections 15, 17, 18, 19, 20, 21 and 48 shall apply, so far as may be, to the charge, assessment, collection and, recovery of super-tax.

Application of Act to super-tax.

(2) Save as provided in section 57, super-tax shall be payable by the assessee direct.

CHAPTER X.

MISCELLANEOUS.

59. (1) The Board of Inland Revenue may, subject to the control of the Governor General in Council, make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income. Such rules may be made for the whole of British India or for such part thereof as may be specified.

Power to make rules.

(2) Without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the manner in which, and the procedure by which, the income profits and gains shall be arrived at in the case of—

(i) income derived in part from agriculture and in part from business ;

(ii) insurance companies ;

(iii) persons residing out of British India ;

(b) prescribe the procedure to be followed on applications for refunds ;

(c) provide for such arrangements with His Majesty's Government as may be necessary to enable the appropriate relief to be granted under section 27 of the Finance Act, 1920, or under section 49 of this Act ;

(d) prescribe the year which, for the purpose of relief under section 49, is to be taken as corresponding to the year of assessment for the purposes of section 27 of the Finance Act, 1920 ; and

(e) provide for any matter which by this Act is to be prescribed.

10 & 11 Geo.
V, Ch. 18.

10 & 11 Geo.
V, Ch. 18.

(3) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of previous publication.

(4) Rules made under this section shall be published in the Gazette of India, and shall thereupon have effect as if enacted in this Act.

60. The Governor General in Council may, by notification in the Gazette of India, make an exemption, reduction in rate or other modification, in respect of income-tax in favour of any class of income, or in regard to the whole or any part of the income of any class of persons.

Power to make exemptions, etc.

61. Any assessee, who is entitled or required to attend before any Income-tax authority in connection with any proceedings under this Act, may attend either in person or by any person authorised by him in writing in this behalf.

Appearance by authorised representative.

62. A receipt shall be given for any money paid or recovered under this Act.

Receipts to be given.

63. (1) A notice or requisition under this Act may be served on the person therein-named either by post or, as if it were a summons issued by a Court, under the Code of Civil Procedure, 1908.

Service of notices.

V of 1908

(2) Any such notice or requisition may, in the case of a firm or a Hindu undivided family, be addressed to any member of the firm or on the manager, or any adult male member of the family.

64. (1) Where an assessee carries on business at any place, he shall be assessed by the Income-tax Officer of the area in which that place is situate or, where the business is carried on in more places than one, by the Income-tax Officer of the area in which his principal place of business is situate.

Place of assessment.

(2) In all other cases, an assessee shall be assessed by the Income-tax Officer of the area in which he resides.

(3) Where any question arises under this section as to the place of assessment, such question shall be determined by the Commissioner, or, where the question is between places in more provinces than one, by the Commissioners concerned, or, if they are not in agreement by the Board of Inland Revenue :

Provided that, before any such question is determined, the assessee shall have had an opportunity of representing his views.

(4) Notwithstanding anything contained in this section, every Income-tax Officer shall have all the powers conferred by or under this Act on an Income-tax Officer in respect of any income, profit or gains accruing, or arising or received within the area for which he is appointed.

65. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

Indemnity.

66. (1) If, in the course of any assessment under this Act or any proceeding in connection therewith other than a proceeding under Chapter VIII, a question of law arises, the Commissioner may, either on his own motion or on reference from any Income-tax authority subordinate to him, draw up a statement of the case and refer it with his own opinion thereon to the High Court.

Statement of case by Commissioner to High Court.

(2) Within one month of the passing of an order under section 31 or section 32, the assessee in respect of whom the order was passed may, by application accompanied by a fee of one hundred rupees or such lesser sum as may be prescribed, require the Commissioner to refer

to the High Court any question of law arising out of such order, and the Commissioner shall within one month of the receipt of such application, draw up a statement of the case and refer it with his own opinion thereon to the High Court:

Provided that, if, in exercise of his power of review under section 33, the Commissioner decides the question, the assessee may withdraw his application, and if he does so, the fee paid shall be refunded.

(3) If, on any application being made under sub-section (2), the Commissioner refuses to state the case on the ground that no question of law arises, the assessee may apply to the High Court, and the High Court, if it is not satisfied of the correctness of the Commissioner's decision, may require the Commissioner to state the case and to refer it, and, on receipt of any such requisition, the Commissioner shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, the Court may refer the case back to the Commissioner by whom it was stated to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The High Court upon the hearing of any such case shall decide the questions of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Commissioner by whom the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Commissioner shall dispose of the case accordingly, or, if the case arose on a reference from any Income-tax authority subordinate to him, shall forward a copy of such judgment to such authority who shall dispose of the case conformably to such judgment.

(6) Where a reference is made to the High Court on the application of an assessee, the costs shall be in the discretion of the Court.

(7) Notwithstanding that a reference has been made under this section to the High Court, income-tax shall be payable in accordance with the assessment made in the case :

Provided that, if the amount of an assessment is reduced as a result of such reference, the amount overpaid shall be refunded with such interest as the Commissioner may allow.

67. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Bar of suits in Civil Court.

68. The enactments mentioned in the Schedule are hereby repealed to the extent specified in the fourth column thereof :

Repeals.

Provided that such repeal shall not affect the liability of any person to pay any sum due from him or any existing right of refund under any of the said enactments :

Provided, further, that the provisions of section 19 of the Indian Income-tax Act, 1918 shall apply, so far as may be, to all assessments made under that Act in the year ending on the 31st day of March, 1922, and where an adjustment shall be made under the provisions of section 19 of the said Act, the provisions of this Act, regarding the procedure for the assessment and recovery of income-tax shall apply as if such adjustment were an assessment made under this Act. VII of 1918

THE SCHEDULE.

ENACTMENTS REPEALED.

(See section 68.)

1	2	3	4
Year.	No.	Short title.	Extent of repeal.
1918.	VII	The Indian Income-tax Act, 1918.	The whole.
1919.	IV	The Indian Income-tax (Amendment) Act, 1919.	The whole.
"	XVIII	The Repealing and Amending Act, 1919.	So much of the First Schedule as relates to the Indian Income-tax Act, 1918.
1920.	XVII	The Indian Income-tax (Amendment) Act, 1920.	The whole.
"	XIX	The Super-tax Act, 1920.	The whole.
"	XXXI	The Repealing and Amending Act, 1920.	So much of the First Schedule as relates to the Super-tax Act, 1920.
"	XLIV	The Indian Income-tax (Amendment No. 2) Act, 1920.	The whole.

Appendix C.

ARRIVAL AND DEPARTURE OF FOREIGN MAILS.

No. 3324-D.

REVENUE DEPARTMENT.

BOMBAY 16th December 1921.

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION,
Bombay.

Subject :—*Proposed change in the timings of the arrival and departure of the Foreign Mails.*

SIR,

I am directed by the Governor in Council to forward copy of a letter from the Government of India, Public Works Department, No. 923-P. W. dated 14th November 1921 on the subject mentioned above and to request that this Government may be favoured with the opinion of the Association on the proposal made in the letter by the 15th January 1922 at the latest.—I have, etc.,

SHAMRAO D. MANKAR,
Under-Secretary to the Government of Bombay.

*Letter from the Government of India, Public Works Department, No. 923-P.W., dated
14th November 1921 to the Chief Secretary to the Government of Bombay.*

I am directed to inform you that the present contract with the Peninsular and Oriental Steam Navigation Company for the conveyance of the Indian, China and Australian mails will terminate on January 31st, 1924, and that the conditions under which tenders for a fresh contract for the carriage of Indian mails should be invited are now under discussion between the British Post Office, the Secretary of State, and the Government of India.

2. It is proposed that the service should consist normally of a service once a week from a port in the United Kingdom and from some port in the Mediterranean *via* the Suez Canal to Aden and Bombay, and *vice versa*. While parties tendering are at liberty to select any port in the Mediterranean as the Mediterranean port of departure and arrival, the forms of tenders are being prepared on the basis of a voyage between Marseilles and Bombay for which alternative tenders will be called for the following periods of transit, *viz.*, in—

- (1) 336 hours ;
- (2) 324 hours ;
- (3) 312 hours ;
- (4) 300 hours ;

Such times will be inclusive of the time occupied by the passage through the Suez Canal all stoppages at intermediate ports and all times, if any, occupied in the transfer of the mails from one ship to another. They will not include the time taken in the carriage of the mails between London and Marseilles which will be approximately 25 hours. Under the existing contract a maximum period of 270 hours is prescribed in either direction for the conveyance of the mails by the sea-route between Brindisi and Bombay, but it is not now proposed to reopen this route. Parties may tender for the conveyance of the Indian mails separately from those for China or Australia.

3. According to pre-war timings the mails were due to arrive in Bombay on Friday morning and to depart on Saturday. This arrangement was liable to cause a rush and confusion in Bombay during the interval between the arrival of one mail steamer and the departure of the next. The hotels in Bombay tended to be overcrowded on Friday afternoon and night and travellers were put to considerable inconvenience. It has been suggested that a better arrangement would be for the outgoing mail to leave Bombay on Friday and the incoming mail to arrive on Saturday. It is anticipated that this arrangement would not prove inconvenient to the shipping companies, since it would avoid the clashing of the incoming and outgoing mails at Marseilles, where accommodation for two steamers at the same time is not available at the P. and O. wharf, and at Bombay would relieve them of the pressure under which they were required to work under the old arrangement on Fridays and Saturdays. It would suit the Indian Post Office since if the outgoing mail at Bombay were cleared on Friday, the staff would be ready to deal with the incoming mail on Saturday morning. From the point of view of the Railways, it would mean economy in the use of the three postal special trains, which would arrive at the Ballard Pier on Friday and be ready to leave again on Saturday. It is believed also that the travelling public would appreciate the change. In these circumstances, the Government of India would be glad if, after consulting the Chambers of Commerce and such other representative bodies as are likely to be interested in the question, the Government of Bombay would be so good as to favour them with an expression of their opinion on this point. They would also be glad to consider any other points in connection with the new contract which the Government of Bombay may desire to raise.

No. 20-144 of 1922.

MILLOWNERS' ASSOCIATION,
BOMBAY, 10th January 1922.THE UNDER SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter No. 3324-D., dated the 16th December 1921, and its accompaniment, on the subject of the proposed change in the timings of the arrival and departure of the foreign mails, and in reply to state that my Committee approve the suggestion that, in future, the outgoing mail steamer should leave Bombay on Friday, instead of Saturday, and that the incoming mail should arrive on Saturday instead of Friday.—I have etc..

C. B. SAYER,
Secretary.

Appendix D.

PROPOSED CHANGING OF THE FINANCIAL YEAR.

No 3328—F.

GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
DELHI, the 8th December 1921.THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed to enclose a copy of a letter No. 3290-F., dated the 3rd December 1921, which has been addressed to all Provincial Governments on the question of changing the present financial year. The Government of India will be glad to have your Committee's opinion on the issues dealt with in that letter. I am to ask that a copy of your reply may also be sent to the Government of your Province.—I have, etc.,

A. C. MUKHERJI,
for Secretary to the Government of India.

No. 3290-F.

GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
DELHI, the 3rd December 1921.

ALL LOCAL GOVERNMENTS AND ADMINISTRATIONS.

SIR,

I am directed to address you on the question of changing the present financial year. The matter is one which has been raised on more than one occasion, and notably by the Royal Commission on Indian Finance and Currency of 1913 (generally known as the "Chamberlain Commission") who, in paragraph 128 of their Report, in dealing with the difficulties which beset accurate budgeting in India, remarked:

"The revenues of India, whether shown under railways or customs or directly under the head of land revenue, fluctuate to an extraordinary extent with the success or failure of the agricultural operations of each year, and these again depend predominantly on the south-west monsoon which spreads over the Indian continent and Burma in the months of June to October. Under present arrangements the Indian budget is presented before the end of March, and the Finance Member accordingly has to prepare his estimates in ignorance of the most important factor on which the results of the year will depend. The late Finance Member of the Viceroy's Council, indeed, has described the framing of a budget as a gamble in rain. We would observe, however, that the description applies only because the budget is taken before the monsoon. It is clear in fact that from the financial point of view the present date is almost the most inconvenient possible for the budget, and the suggestion has therefore been made that the date of the beginning of the financial year should be altered from the 1st April to the 1st November or 1st January. There may be administrative difficulties in carrying this suggestion into effect, but, financially, it would be a great improvement. Criticism directed against the inaccuracy of Indian budgeting is not effectively answered by a reference to the difficulties which arise under present conditions. It has to be shown further that these difficulties cannot be removed by a change of date without incurring graver disadvantages, and we commend the question to the consideration of the Government."

2. In a despatch to the Secretary of State, dated the 6th August 1914, dealing with the Chamberlain Commission's Report, the Government of India said :

"Similarly, as anticipated by your Lordship, we propose to postpone, for the present, consideration of the question of changing the Indian financial year. We considered this matter recently and came to the provisional conclusion that the benefits derivable from such a change would not outweigh the disadvantages, taking into account the temporary dislocation of our accounts which must result."

The Government of India consider that the time has now come when it is desirable to arrive at a final conclusion on this matter, and they will be glad to be favoured with the observations of His Excellency the Governor in Council in the light of the following considerations for and against any change.

As stated above, the object which the Chamberlain Commission had in view in making the suggestion was in order to facilitate more accurate budgeting. That, however, is not the only consideration. The Central and Provincial legislatures now possess very large powers in financial matters, and it is clear that the date for the framing and presentation of the annual budget must to some extent depend upon the sessions of the legislatures. A further new factor is introduced by the clean cut which has been effected by the Reforms between central and provincial finances. So far as the Central Government is concerned, the effect of the character of the monsoon upon the Indian budget is less direct than at a time when the Imperial Government received a considerable share of the land revenue, and, taking India as a whole, it is probably correct to say that the effect of a good or bad monsoon upon the revenues is now, if not actually less, at any rate more indirect than was the case formerly.

4. On the previous occasions when this matter has been under consideration, the two possible alternatives which were suggested to the present date for the commencement of the financial year were (1) the 1st November (or the 1st October) and (2) the 1st January. As at present advised, the Government of India are inclined to think that the first of these two alternatives must be ruled out. It would necessitate estimates being framed at a time when the ultimate effects of the principal monsoon could not be definitely gauged. Under the present system, the agricultural conditions for, at any rate, the first half of the financial year can be fairly well estimated, which would not be the case with a year commencing on 1st November.

It is probable moreover that the spending departments, such as the public works and the railways, would find it difficult to make out a definite programme for the ensuing year at a time when the monsoon had not concluded. Further, it would entail very substantial changes, which might prove in practice extremely inconvenient, as regards the budget sessions of the various legislatures.

5. As between a financial year commencing on 1st April and one commencing on 1st January, the balance appears more even. From the point of view of the effect of the monsoon upon the budget estimates, an ideal selection of the financial year would have to satisfy two conditions: (a) that the exact character of the principal monsoon should be known before the budget is finally settled and (b) that the financial year should be that period during which the conditions created by the previous monsoon are operative. A financial year beginning on 1st January would probably very well satisfy those criteria; the results of the winter rains would have been known before the estimates are finally closed, and the budget need only assume a normal autumn monsoon, and not both normal autumn and winter rains as at present.

6. A factor which might materially affect the decision would be a change in the present arrangement under which the budget is presented before the beginning of the year to which it relates. That arrangement is no doubt desirable and convenient, but it may be questioned whether it is essential. It would, in the opinion of the Government of India, constitute a very great improvement in the budgeting arrangements if, when changing the date for the commencement of the financial year, it is possible at the same time to dispense with the Revised estimates. The preparation of these estimates at present gives considerable trouble in the account offices and the finance departments of the Central and Provincial Governments, and they complicate the consideration of the Budget estimates for next year by introducing a second set of estimates on which the Budget estimates themselves are largely based. The three months January to March are moreover those for which it is most difficult to prepare Revised estimates at present, and past experience shows that the estimates for those months are very frequently largely thrown out.

It seems accordingly to the Government of India that if, for example, the financial year began on 1st January and the Budget were presented in the latter part of that month or in the beginning of February, it would be possible to replace the Revised estimates by approximate actuals which should differ very little from the final actuals of the year; and the accuracy of the Budget estimates for the next year would be improved in consequence. A further advantage, which would also conduce to more accurate budgeting, would be that departmental officers would not have to prepare their estimates for the succeeding year so long ahead of the commencement of the year as at present. On the other hand, an obvious objection to such an arrangement is that grants could not be communicated to departmental officers till some time after the commencement of the new financial year. Even under the present arrangements under which the Budget as a whole is passed by the Legislature before the commencement of the new year, it is in many cases not possible to communicate grants to disbursing officers till some months of the new year have elapsed; and it would be possible to introduce, with the approval of the Legislature or the Public Accounts Committee, an arrangement by which disbursing officers would incur expenditure on standing charges in the first few months to the extent to which they are authorised by the previous budget, expenditure on new items being incurred only after it has been ascertained by reference to superior authority that the Budget provision has been passed. A further disadvantage of the proposed change, which however can scarcely be regarded as of decisive importance, is that either new taxation would have to be made retroactive, or the State would have to forego the proceeds for the first two or three months.

7. As against these advantages, there are certain disadvantages, which apply indeed to any change in the present financial year. A change would upset all past accounts, vitiate

all statistical comparisons, and, at any rate for a time, would involve considerable labour. Such difficulties would admittedly only be temporary, though the Government of India are inclined to think that changes of this kind are undesirable in themselves unless it can be shown that the new dates possess some very marked advantage over the present ones.

8. The above enumeration of the principal arguments for and against a change does not purport to be exhaustive. The question is one which must be decided on a balance of advantages and disadvantages, and is also obviously one on which the views of Provincial Governments, and their convenience, must exercise a decisive influence. The matter is moreover one in which the commercial public is considerably concerned, particularly from the point of view of assessments to income-tax. Copies of this letter are therefore being sent to all Chambers of Commerce with the request that a copy of their reply may be sent simultaneously to the Provincial and the Central Governments.—I have, etc.,

E. M. COOK,
Secretary to the Government of India.

No. 814-137 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 23rd December 1921.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Delhi.

SIR,

I am directed to acknowledge receipt of your letter, No. 3328-F, dated the 8th December 1921, and its accompaniment, with regard to the question of changing the present financial year, and in reply to state that my Committee are of opinion that the commencement of the financial year might with advantage be changed from the 1st April to the 1st January.—I have, etc.,

C. B. SAYER,
Secretary.

No. 815-137 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 23rd December 1921.

THE CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY,
FINANCIAL DEPARTMENT,
Bombay.

SIR,

I am directed to forward herewith, for the information of the local Government, the enclosed copy of a letter which my Committee have addressed to the Government of India in the Department of Finance with regard to the question of changing the present financial year.—I have, etc.,

C. B. SAYER,
Secretary.

Appendix E.

REHABILITATION OF GOVERNMENT SECURITIES.

OFFICE OF THE GOVERNMENT SECURITIES COMMITTEE,
C/o THE DEPUTY CONTROLLER OF CURRENCY,
NEW CUSTOMS HOUSE, BALLARD ROAD,
BOMBAY, 13th May 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I have the honour to state for the information of your Association that the Government of India have appointed a Committee in Bombay to advise them as to the action to be taken in order to give effect to the Resolution regarding the rehabilitation of Government securities which was adopted by the Council of State in February last, and I am directed by the Committee which is now sitting in Bombay, to request that you will be so good as to communicate the views of your Association on the subject as soon as possible for their consideration. It will be a great convenience if your reply can be sent so as to reach me before the end of this month or earlier, if possible. To assist in the formulation of your views, I enclose for your perusal and return copies of the debates in the Council of State to which reference has been made above, and of the debates on the same question in the Legislative Assembly on the 2nd March 1921.—I have, etc.,

A. V. V. AIYAR,
Secretary.

OFFICE OF THE GOVERNMENT SECURITIES COMMITTEE,
c/o THE DEPUTY CONTROLLER OF THE CURRENCY,
NEW CUSTOMS HOUSE, BALLARD ROAD,
BOMBAY, 20th May 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

In continuation of my letter, dated 13th May 1921, I enclose a copy of a statement showing the principal rupee loans of the Government of India outstanding on the 28th February 1921, as it may be of assistance to you in formulating your views on the question of the rehabilitation of Government Securities.—Yours faithfully,

A. V. V. AIYAR,
Secretary.

RUPEE DEBT OF THE GOVERNMENT OF INDIA.

Principal Rupee Loans outstanding on 28th February 1921.

Rate of interest.	Amount.
	Rs.
Six per cent	29,34,69,000 (a)
Five and half per cent	57,99,31,000 (b)
Five per cent	45,28,52,000 (c)
Four per cent	14,89,87,000 (d)
Three and half per cent	1,19,12,89,000
Three per cent	6,55,80,000

(a) Repayable in 1930.*(b)* Repayable between 1921 and 1928.*(c)* Comprises two issues, the Indian War Loan 1929-47 and the Income-tax free loan 1945-55.*(d)* Comprises two issues, *viz.*, the terminable loan of 1915-16 repayable in 1920-23 and the Conversion Loan 1931-36.

No. 294-76 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th May 1921.THE SECRETARY TO THE GOVERNMENT SECURITIES COMMITTEE,
c/o THE DEPUTY CONTROLLER OF CURRENCY,
Bombay.

SIR,

I have the honour to acknowledge receipt of your letter of the 13th instant in regard to the formation of a Committee in Bombay to advise the Government of India as to the action to be taken in order to give effect to the Resolution adopted in the Council of State in February last regarding the rehabilitation of Government Securities.

In reply I am to state that my Committee have no views to put forward in this connection.

I am returning herewith as requested the extract from the debate in the Council of State that accompanied your letter under reply.—I have, etc.,

H. ROYAL,
for Secretary.

No. Genl. 31-421.

BOMBAY, 19th September 1921.

THE SECRETARY.

MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I have the honour to forward herewith a copy of a *communiqué*, dated the 19th September 1921, issued by the Government of India, regarding the reports of the two Committees appointed in May last to consider the rehabilitation of Government securities together with a copy of the report of each of the two Committees.—I have, etc.,

E. DENNING,

Deputy Controller of the Currency, Bombay.

COMMUNIQUE.

In a *communiqué*, dated the 21st May 1921, the appointment was announced of two Committees, at Calcutta and Bombay, respectively, to advise Government generally on the question of the rehabilitation of Government securities, and in particular how best to give effect to the following resolution which was passed by the Council of State on February 23rd, 1921 :—

“ This Council recommends to the Governor General in Council that the financial policy of Government be so directed as to ensure the early rehabilitation of Government securities, with due regard to the necessity of funding the temporary debt and to the provision of capital expenditure for productive purposes.”

2. The reports of these two Committees have now been received and are published herewith for general information. Both the Committees are opposed to any concessions (such as the raising of the rate of interest) which would benefit the holders of these securities at the expense of the general tax-payer, though the Calcutta Committee has made a minor suggestion to the effect that the rate of income-tax thereon be standardized. The Calcutta Committee's main recommendation is that a terminable loan with a long currency, and carrying interest at 5 per cent. free of income-tax (issued, if necessary, at a discount) should form the base loan for Government's future borrowing programme, and that holders of 3, 3½ and 4 per cent. securities should be allowed to convert their holdings into the new loan on payment of a cash subscription, the actual terms being left for settlement at the time the conversion is offered, having regard to the market quotations of the time. The main recommendation of the Bombay Committee is that Government should publicly announce that it would pay off the 3 and 3½ per cent. loans between the 45th and 50th year from now and that it should undertake to purchase by public tender and to cancel each year, two per cent. of the amount of such securities outstanding at the beginning of the year, such purchases to be effected during the course of the loan operations of the year.

3. The recommendations are thus closely bound up with the whole question of Government's future borrowing operations, which is a matter now under the Government of India's consideration. The actual policy to be followed during the course of, say, the next ten years must depend mainly upon the volume of borrowing which will be necessary, having regard both to the maturing liabilities and to the amount of money which may have to be provided from loan funds for capital expenditure on railways and irrigation and on the various objects of development in which the Provincial Governments are more particularly concerned. The former liabilities are known ; up to and including the financial year 1931-32 the total amount of maturing rupee debt is roughly 116 crores, apart from

the Treasury Bills held by the public the amount of which at the commencement of the present financial year was 43½ crores. The extent of the liabilities arising from new capital expenditure depends upon the policy which the Imperial and Provincial legislatures may respectively decide to endorse as regards capital outlay upon railways and other objects. The Provincial Governments have already been asked to lay before their legislatures for approval any capital projects which they propose should be financed from loan funds in the near future. As regards railways, it is understood that the Report of the Railway Committee, a summary of which has been published, contains recommendations as to the amount of capital expenditure which should be annually devoted to railway purposes. It may be found desirable, after the publication in India of the full Report, to obtain the approval of Legislative Assembly to a definite programme of railway expenditure during a certain period of years.

4. For the above reasons the Government of India are not yet in a position to state the precise action that they propose to take in the light of the recommendations of these two Committees. Those recommendations will, however, be carefully considered, and a decision arrived at thereon, as soon as the future liabilities in the matter of new capital expenditure have become sufficiently determined to enable Government to decide upon its borrowing policy for the future.

5. The Government of India have expressed to the Chairman and Members of the two Committees their appreciation of their work and their thanks for the time and labour expended in considering the problem before them and in formulating their recommendations.

SIMLA,
The 19th September 1921.

No. 606-76 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 29th September 1921.

THE DEPUTY CONTROLLER OF THE CURRENCY,

Bombay.

DEAR SIR,

I am directed to acknowledge, with thanks, receipt of your letter, No. Genl. 31-421, dated the 19th September 1921, enclosing papers in connection with the Reports of the Bombay and Calcutta Committees on the rehabilitation of Government securities.—Yours faithfully,

C. B. SAYER,
Secretary.

Appendix F-1.

COAL AND WAGON SUPPLY PROBLEM IN INDIA.

Telegram No. 335 T., dated 5th February 1921.

From—RAILWAY BOARD, Delhi.

To—MILLOWNERS' ASSOCIATION, Bombay.

Government of India have decided to appoint a Committee to consider and report on distribution of wagons for transport of coal. Terms of reference are (1) what is best method in existing circumstances of allotting wagons for distribution of coal, (2) whether so-called "X" class system of granting assistance to consumers should be retained and (3) if so what class-

fication should be adopted for purposes of this system and should system be worked as at present by a Coal Transportation Officer and should he be assisted or not by an Advisory Committee. Committee to consist of two representatives each of Indian Mining Association and Indian Mining Federation and one representative each of Bengal Chamber of Commerce, Bengal National Chamber of Commerce and Bombay Millowners' Association, Coal Transportation Officer, Director of Industries, Behar and Orissa, and an Indian public gentleman, with Mr. A. M. Clark, Member, Railway Board as Chairman. Sittings will commence Calcutta, Monday, 14th February. Time and place will be intimated later. Will you kindly nominate representative of your Association?

Telegram, dated 10th February 1921.

From—RAILWAY BOARD, Delhi.

To—MILLOWNERS' ASSOCIATION, Bombay.

My telegram 335 Fifth February owing to complaints regarding composition of Committee matter now under reconsideration please take no further action on above wire until you hear again from me hope to be able to wire to-morrow and meantime meeting Committee postponed.

137, ESPLANADE ROAD, FORT,
BOMBAY, 1st April 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

I shall feel obliged if you will circulate to the Members of the Committee, the report of the Informal Committee appointed at Delhi to discuss the coal situation. I have been asked not to publish the report in the papers until it is officially out. It is in the nature of a compromise. If any member of the Committee desires further information, I shall supply it with pleasure.—Yours faithfully,

RAHIMTOOLA CURRIMBHOY.

REPORT OF THE INFORMAL COMMITTEE APPOINTED TO DISCUSS THE COAL PROBLEM.

The Committee which was composed of the following members,—

MR. C. A. INNES, Secretary, Commerce Department .. ..	.. Chairman,
MR. P. C. SHERIDAN, General Traffic Manager, East Indian Railway .. ..	.. Railway Expert.
The HONOURABLE SIR A. R. MURRAY, the HONOURABLE MR. A. H. FROM, and MR. RAHIMTOOLA CURRIMBHOY .. ..	.. Representatives of the Consumers
MR. J. H. PATTINSON, Chairman, Indian Mining Association, MR. N. C. SIRCAR, Chairman, Indian Mining Federation, and SIR MANECKJI DADABHOY .. ..	.. Representatives of Producers,

was constituted by the Government of India to discuss the difficulties arising out of the present coal situation in India and to advise as to the best method, in present circumstances, of allocating Railway wagons for the distribution of coal in India.

2. The Committee met on the 18th and 19th of February and discussed the whole question in detail. They desire to record their opinion that the interests of the producers, on the one hand, and of the consumers, on the other, are irreconcilable. The cause of the trouble if it be traced to its ultimate source lies in the general inadequacy of the Railway system of the country and as long as the Railways cannot carry the coal required for internal consumption in India and for export it is unlikely that any solution of the problem can be arrived at which will be entirely satisfactory to both parties. In the circumstances, the Committee conceived that its main duty was to endeavour to arrive at a reasonable compromise between the above interests. The Honourable Sir A. R. Murray, the Honourable Mr. Froom and Mr. Rahimtoola Currimbhoy representing the consumers desire it to be recorded that they would prefer that the X class system of supplies should continue. They consider that coal being an essential commodity Government should intervene to ensure its distribution to the best advantage of the country as a whole in the same way as they have asserted their right to control the distribution of foodstuffs. In order, however, to effect a compromise with the producers, they are prepared to recommend that the scheme outlined below should be given a trial, at any rate, tentatively. The Chairman and Mr. Sheridan are prepared to sign the Report only in view of the above conception of the Committee's duty.

3. Notes are appended to this Report (1) by the Chairman, summarising the previous history of the question, (2) by Mr. J. H. Pattinson, the Chairman of the Indian Mining Association, and (3) by Mr. N. C. Sircar, the Chairman of the Indian Mining Federation.

4. The Committee after deliberation decided that Mr. Pattinson's proposals with suitable modifications probably offered the best hope of effecting a compromise. But the Committee records its opinion that free exports cannot be allowed at present, though it considers that the position in regard to foreign exports should be periodically reconsidered. The Committee considers therefore that Mr. Pattinson's scheme must be modified in this respect. The Committee places on record its opinion that the present system not only of licensing bunkers for steamers leaving India, but also of licensing exports from Calcutta to other Indian ports, should continue for the present. Mr. Pattinson desires to record his dissent from this paragraph.

5. The Committee submits for consideration the following scheme based on Mr. Pattinson's proposals. The scheme is merely outlined below and will require to be worked out in further detail.

6. It is recommended that preference in wagon supply should be accorded in the order below to the following classes of demands:—

- (1) Locomotive.
- (2) Government shipments, that is, Royal Indian Marine and Locomotive coal for railways which is conveyed by sea.
- (3) Public utility companies.*
- (4) Shipment and bunker.

7. Wagons for the above demands should be supplied in full. After such preferential demands have been met, the wagons available for distribution should be distributed according to raisings *pro rata* among the collieries. The wagon basis should be worked out by the Committee which is proposed below. This Committee in working out the wagon basis should be empowered to take stocks into account in particular cases.

8. For the purpose of *pro rata* distribution, the tonnage actually loaded against preferential demands should be deducted from returns of raisings.

* NOTE.—The term "public utility companies" comprises electric light companies, tramways, gas companies, water companies, mints, arsenals, rifle, shell and gun carriage factories, ice factories, light railways and inland steamers.

9. A Committee should be constituted at Calcutta consisting of—

- (1) a member nominated by the Indian Mining Association.
- (2) a member nominated by the Indian Mining Federation.
- (3) a consumer nominated by the Bengal Chamber of Commerce.
- (4) a consumer nominated by the Bengal National Chamber of Commerce.
- (5) The Coal Transportation Officer.

10. This Committee should be furnished with a copy of the Mining Engineer's monthly programme which should be adhered to. The proposed Committee will be entitled to call upon all collieries to return particulars of all contracts including preferential contracts subsisting on the 1st of February 1921. The proposed Committee will be entitled to demand particulars of all such contracts except the rates.

11. The proposed Committee will be entitled to issue authorisations against existing contracts to the Coal Transportation Officer who will forward them to the railways concerned. The collieries to which these authorisations are issued will be expected to indent for wagons against the authorisations out of their *pro rata* allotment.

12. The Committee accepts the principles—

- (1) that authorisations against contracts must be given preference by the collieries each month over public supplies; and
- (2) that collieries should be held responsible for not indenting for wagons for public supply until they have completed their monthly supplies against contract authorisations.

The Committee proposed in paragraph 9 should be left to give effect to these principles in practice.

13. All new contracts must be registered with the proposed Committee. If the proposed Committee is satisfied that the colliery which presents the application has not over-sold, it will register the contract and issue authorisations against it.

14. The wagon basis will be worked out by the proposed Committee and will be compiled quarterly. The collieries will make monthly returns of raisings, despatches and stocks in the form prescribed by the proposed Committee, and those returns will be published for information. It is considered that any colliery which disobeys the orders of the proposed Committee or makes false returns either of raisings, despatches or of stocks or any colliery which does not indent against an authorisation should be deprived at the discretion of the proposed Committee of all wagons for a period not exceeding one month.

15. Contract arrears in existence on the 1st of February should be divided by 12 and should be added on to the monthly amounts of the present year's contracts, or as may be arranged by agreement between buyer and seller.

16. It is understood that the proposed Committee of which the Coal Transportation Officer will be a member, will be treated by the railways as the Coal Transportation Officer and the Mining Engineer of the Railway Board are treated under the present system which is now being abolished.

17. The proposed Committee should be given full discretion to authorise special supply of wagons to consumers who are in grave difficulties for wagons. It is understood that this special assistance will be given only in special cases when an industry is in actual danger of closing down owing to lack of coal. Such supplies shall be treated as advance cumulative supplies and will be deducted from the supplying colliery's *pro rata* allotment.

18. It is recommended that the proposed Committee should be constituted at once and should work out its scheme in detail. The X class system should continue till the 1st April 1921 unless the proposed Committee is in a position earlier to introduce its scheme.

19. It is agreed that the proposed Committee's scheme when formulated should be submitted to the East Indian Railway and Bengal-Nagpur Railway in order that it may be ascertained whether it is workable from a railway point of view.

A. R. MURRAY.
A. H. FROOM.
R. CURRIMBHOY.
M. B. DADABHOY.
N. C. SIRCAR.
J. H. PATTINSON.
C. A. INNES.
P. C. SHERIDAN.

The 19th February 1921.

NOTE BY MR. C. A. INNES, C.I.E., I.C.S., CIRCULATED TO THE MEMBERS OF THE INFORMAL COAL COMMITTEE.

THE object of the present note is to give members of the Committee a summary of the arrangements which have been made up to date for the distribution of coal in India. I do not think that it is necessary to go back earlier than 1912. In 1912, the order of allotment appears to have been as follows, both on the Bengal-Nagpur Railway and the East Indian Railway. At that time wagons were divided into (a) wagons for special purposes and (b) wagons available for distribution among the collieries. Under the head "special purposes" were included,

- (a) locomotive coal ;
- (b) rakes or full train-loads for one destination, *e.g.*, docks for shipment, coal for gas, electric light and tramway companies in Calcutta and the Tata and Bengal Iron and Steel companies' works.

The District Traffic Superintendent set aside a proportion of the empty wagons available for the above special purposes and he divided the balance among collieries in proportion to the actual despatches from each colliery for the previous year.

2. This system was examined by the Coal Traffic Conference in October 1912, and it was pronounced by them that the system of allotment of wagons was theoretically sound, but should be rigidly worked so as to leave no loophole for the irregular supply of wagons.

3. In 1913, however, at a special general meeting of the Indian Mining Association held in Calcutta on the 14th of April 1913, which general meeting was attended by Mr. W. C. Bannerji, representing the Indian Mining Federation, the following order of preference in connection with wagon supply to the collieries was unanimously accepted :—

- (1) Rail-borne locomotive coal in full ;
- (2) Works of public utility, water works, gas, electric light, etc., in full ;
- (3) Rakes as then supplied ;
- (4) Extra supplies to meet cases of emergency at the discretion of the Railways ;
- (5) Public supplies ; the available balance of wagons to be distributed *pro rata* to the collieries on the basis of figures of raisings as furnished for the preceding quarter.

4. This method of distribution was followed up to February 1916, when, owing to a large and continuous increase in the demand for wagons under the heads of the Royal Indian Marine, locomotive coal and special supplies, the number of wagons, left over for distribution *pro rata* was quite insufficient to meet all requirements, while, at the same time, the demand for rakes increased, further reducing the margin for *pro rata* distribution. As a result of this, notice was given to the Indian Mining Association by the East Indian Railway that in future rakes would not be allowed except for the levy and despatch of shipment coal. The Indian Mining Association objected strongly, but at a meeting between the Association and the East Indian Railway held on the 10th March 1916, it was agreed that the supply of all rakes should be abolished and that in their place special supplies of wagons for the levy and despatch of coal to steamers and also to mills and other industries which might be in urgent need of coal should be given.

5. In January 1917, a Committee to regulate coal supplies was appointed by the Government of India, and a coal special indent form was introduced. No consumer could obtain coal unless he filled up one of these forms and submitted it to a local certifying authority who in turn checked it and forwarded it to the Manager of the railway concerned, who then authorised the district officer under whose jurisdiction the supplying colliery was located that he was empowered, provided wagons were available, to allot them to the colliery on indent. The supplies for the different consumers were placed in five different classes as below :—

- (a) Admiralty, Royal Indian Marine, Railways, public utility companies, Government factories and military requirements ;
- (b) Shipment and bunker supplies ;
- (c) Supplies for industries engaged wholly or partly in war work and fuel for domestic requirements ;
- (d) Cotton mills, jute mills and other large industries ;
- (e) Other purposes.

Subsequently, an X or emergency class was added, that is to say, arrangements were made so as to ensure that consumers who were in great difficulties for coal might get special assistance to obtain that coal. It should be noted that the feature of the special indent system, which was, of course, a system necessitated by the war, was that no coal at all could be obtained except under a special indent.

6. In October 1919, however, it was decided to decontrol the trade. A notification was issued warning coal consumers and dealers in India that from the 1st January 1920, they must arrange to obtain their coal from the collieries by ordinary methods which were in force prior to the introduction of the special indent system. At the same time, it was decided to replace the Coal Controller by a Coal Transportation Officer. The function of this officer was to come to the assistance of consumers in cases of emergency, but it was hoped that special assistance of this kind would be necessary only occasionally, and the declared policy of the Government was to leave the trade as far as possible to follow its natural course. Thus at a conference with the trade presided over in January 1920 by Mr. E. A. S. Bell, it was arranged that wagons should be distributed among the collieries on a *pro rata* basis according to raisings. Events, however, proved too strong for the Coal Transportation Officer. Demands for coal were heavy and wagons were short. Applications for assistance became more and more numerous. Most consumers found themselves in difficulties, and it became the rule rather than the exception that Mr. Legge should grant assistance.

7. I will now try to explain briefly what the present system of distribution of coal in India is. In the first place, I should mention that the Government of India published in 1916 a notification under section 147 of the Indian Railways Act, exempting the East Indian and the Bengal-Nagpur Railways from the operation of section 42 (2), the undue preference section of the Act. This action was taken with special reference to coal. The effect of it is that the Railways have a free hand to make preferential allotments of wagons for coal, at any rate their action cannot be challenged under the Indian Railways Act. This is the sanction for the present system of distribution of coal, though even before the notification issued, the Railways had always in practice exercised the right to discriminate in making their allotments for wagons. For instance, in 1913, as I have already mentioned it was decided by the Indian Mining Association and the Indian Mining Federation in consultation with the two railways that the Railways should be at liberty of their own discretion to make extra supplies of wagons to meet cases of emergency.

8. The present order of distribution is as follows. It differs on the two railways, and for purposes of illustration, I take the order on the East Indian :—

- (1) loco. coal ;
- (2) coal for the Royal Indian Marine ;
- (3) shipment and bunker ;
- (4) X class.
 - (a) Coal for Ordnance Factories, mints and similar Government demands arranged for by the Mining Engineer, and coal for public utility companies ;
 - (b) Industries of major importance, such as cotton mills, jute mills, large paper factories, and so on ;
 - (c) Important industries such as rice mills, flour mills, distilleries ; also hard and soft coke for domestic consumption ;
 - (d) Smaller industries such as ginning factories and glass factories ;
 - (e) Large brick burning concerns ;
 - (f) Small brick burning concerns.

On the Bengal-Nagpur, the order is different, special preference being given to the Tata Iron and Steel Company and the Bengal Iron and Steel Company. The actual procedure followed in the allotment of wagons for coal appears to be as follows. As regards loco. coal, Mr. Church prepares a monthly programme of his requirements. Each colliery is informed of the amount of coal which it is required to supply in a month for loco. purposes and is expected to indent for the necessary number of wagons daily. These indents as also indents for wagons for Royal Indian Marine coal are met by the railways in full. Coal required for shipment and bunkers is regulated by licenses issued by the Collector of Customs, Calcutta. The Coal Transportation Officer assists by issuing certificates and authorising the supply of wagons for coal required for steamers due to come on the berths in the Kidderpore Docks, or due for bunker supplies.

9. The X class system which is now the source of complaint is worked as below. There are certain certifying authorities in India such as the Coal Certifying Authority, Bombay, the Coal Certifying Authority, Lahore, the Ahmedabad Millowners' Association, the Jute Mills Association, the Indian Tea Association, Directors of Industries, Chambers of Commerce, District Magistrates, and so on, but in some cases consumers apply direct to Mr. Legge him-

self. Consumers who are in difficulties go to these authorities who, if they think fit, make recommendations. Against their recommendations, Mr. Legge issues what is called an X class certificate or authorisation. One copy is retained for record by Mr. Legge, one is issued to the railway concerned, one copy is sent to the Managing Agents or proprietors of the colliery or collieries named in the application, and one copy is sent to the applicant. The collieries indent daily for wagons quoting the number and date of the different authorisations. The applications are checked by the local officers of the railway and available wagons are allotted by these officers. Indents for loco. coal, Royal Indian Marine coal and shipment and bunker coal are first complied with. Then wagons are allotted against X(a) class, then against X(b) class X(c) class, and so on until all indents covered by authorisations have been complied with. The balance of wagons left over is distributed among the collieries *pro rata* in proportion to raisings.

10. The members of the Indian Mining Federation consider that this system of preferential supply of wagons is seriously affecting the interests of the coal trade and they have passed a resolution to the effect that they will sell their coal only on the condition that its despatch must be made by wagons supplied to the colliery concerned on the *pro rata* basis determined according to raisings and stock, and not under any classification of special supply except for purposes of Government, loco. and public utility. The Indian Mining Federation have since explained in person to myself that they are willing that preference in the matter of wagon supply should be continued to be given to (a) shipment and bunker coal, (b) loco. coal, (c) Government coal, and (d) coal for public utility companies. But as far as other industries and consumers are concerned, they are not prepared to agree to a continuance of the X class system. After the demands of the four classes of coal mentioned above have been met, they say that the balance of wagons available must be distributed *pro rata* according to raisings and stock. Moreover in fixing the wagon basis for *pro rata* distribution, the amount of coal covered by wagons supplied against preferential demands must be deducted from the returns of raisings and stock of the collieries concerned.

11. I may mention that the complaint of the Federation is that the so-called X class system is detrimental to the interests of the producers of coal. They object that the declared policy of the Government of India has not been given effect to. The Government of India announced their intention of reverting to the state of things which existed before the war of distributing wagons *pro rata* according to raisings. The function of the Coal Transportation Officer when he was appointed in January 1920 was merely to come to the assistance of consumers in cases of emergency. But instead of confining his assistance to emergencies, the Federation complain that he has classified industries in order of assumed importance and that he grants certificates to these industries as a matter of course. The Federation also say that the X class system injuriously affects their interests since it tends unfairly to depress the price they get for their coal. The interests of the Mining Association are not affected as that Association is composed of powerful Managing Agent firms. They can carry stocks; and consumers, even though they may have a high grade X class certificate must pay the price which a Mining Association firm demands, or must go elsewhere for their coal. But the members of the Federation are mostly small men owning and financing their own mines. They cannot afford to carry stocks. They cannot hold out for a bargain. Finance is always a difficulty with them and it is of great importance to them to be able to sell their coal as it is raised. The higher in grade the X class certificate, the greater the chance of a wagon. Therefore, the owner, say of a jute mill, with an X (b) certificate is practically in a position to fix his own price in dealing with the Indian colliery owner, at any rate, he can get his coal cheaper than the owner of a rice or flour mill who gets an X (c) certificate and much cheaper than the brick burning concerns which possess only X (d) or X (e) certificates. Thus the system works unfairly to the small Indian owner.

12. The above is a paraphrase of the case of the Mining Federation as presented to Mr. Clark and myself at Calcutta. I may mention that I have analysed the X class authorisation issued by Mr. Legge in December last. I give below the results of these analyses in so far as the X class supplies are concerned :—

Classification of the preferential supplies.	NUMBER OF WAGONS.	
	European concerns.	Indian concerns.
X (a)	251	987
X (b)	10,064	2,348
X (c)	1,500	3,278
X (d)	578	1,297
X (e)	941	2,915
X (f)	15	49
Total ..	13,349	10,874

These figures are interesting. They show precisely where the trouble lies. It is clear from the figures that the big industries, that is to say, the industries in X (b) class usually place their contracts with European firms and industries in the lower grades usually with Indian concerns. Therefore the effect of the X class system in that it gives the bigger industries such as the cotton mills and the jute mills the best chance of obtaining wagons, affects the interests of the Mining Federation since ordinarily speaking, most of the dealings of Federation collieries appear to be with industries of smaller importance. Moreover, loco. contracts are placed roughly in the proportion of 70 per cent. with collieries under European management and 30 per cent. with collieries under Indian management. Shipment and bunker contracts are placed mainly I think with the former collieries since Indian firms never have had a large share in the seaborne trade. Thus not only do collieries under European management get the lion's share of the contracts in the preferential classes, but also their chief customers of the X class get a high-grade priority. Thus in December last, the number of wagons covered by X class authorisations issued by Mr. Legge was 24,223. It is true that collieries under Indian management received 10,874 of these wagons, but whereas out of 13,349 wagons covered by authorisations in favour of collieries under European management 10,315 were in classes X (a) and X (b) only 3,335 wagons covered by authorisations in favour of collieries under Indian management were under these two classes. The explanation is that industries of major importance deal mainly with bigger collieries producing better coal. Small industries deal with smaller collieries. But the result as far as the Federation is concerned is that collieries under European management have a better chance of getting away their coal than collieries under Indian management. This is the one main reason why the Federation want the X class system abolished. But the important point to notice from the point of view of the Government of India is that the X class system has nothing whatsoever to do with the placing of contracts. Mr. Legge issues certificates against authorisations certified by the different certifying authorities. In these authorisations it is stated where the indent has been placed. It is the consumer who places the contract, not Mr. Legge, and if it be asked why jute mills and cotton mills get a higher grade priority than smaller industries, the answer is

that though it may be very unfortunate if an isolated rice mill closes down for lack of coal, it might be a national disaster if large organised industries employing big labour forces were compelled to close down for the same reason. I may mention that as far as I know, collieries under Indian management raise about one-third of the total amount of coal raised in the coalfields.

13. The difficulty which I have always felt about accepting the Indian Mining Federation's demand that preference should be allowed only to loco. coal, shipment and bunker coal, coal for Government requirements and public utility company coal, and that all other demands should be met from wagons in the public supply class is that, as far as they can see the effect of adopting this proposal would be to create conditions ideal for the profiteer. The Mining Federation suggest that if Government withdrew from all control and left the trade to itself, prices would fall or rise, as the case might be, to their natural level, and they would be regulated by supply and demand. But the Federation has agreed that preference in wagon supply should be continued to be given to the above four classes of coal, and these demands require the greater part of the wagons available. Taking the table given in the proceedings of the Conference arranged by the Bengal Chamber of Commerce in December 1920, the following wagons will be required for preferential coal:—

(1) Shipment coal	..	..	..	..	..	..	340
(2) Bunker coal for Calcutta	..	..	..	..	..	..	160
(3) Loco. coal (railborne)	..	..	..	..	..	..	1,125
(4) Inland steamers and light railways	..	..	..	..	..	..	150
(5) Public utility companies (estimated)	..	..	..	..	..	..	50
							Total .. 1,825

Moreover, this total does not take into account the supplies we are making to Colombo in February and March. These amount to 80 wagons a day and 59 wagons a day respectively. Thus in February preferential coal will require 1,905 wagons a day out of a total of 2,500 and in March they will require 1,875 and after that 1,825. The balance available for industries and the general consumer will thus be 595 in February, 625 in March and after that 675 wagons a day. On the other hand, allowing 150 wagons a day for the Tata Iron and Steel Company and the Bengal Iron and Steel Company and 850 for other consumers (50 being deducted for public utility companies), the demand is likely to be not less than 1,000 a day. Thus the supply of coal is likely to be at best only two-thirds of the demand, and at first will be even less. *Ex hypothesi*, Government have to wash their hands of all responsibility for distributing these inadequate supplies to the best advantage. The coal will be sold to the highest bidder and all industries, small or great, will have to join in the scramble. Existing contracts will be wiped out, since most of these contracts contain a clause that the consumer will supply the wagons under the X class system. If this action is taken, it is perfectly clear that the result may be that an essential commodity will be handed over to the tender mercy of the profiteer. I have put the matter this way because above I have given one side of the case, namely, that of the Indian Mining Federation and here I have attempted to give the other side of the case, namely, that of the consumer.

14. I assume that the Committee will agree that preference must be given to loco. coal. I assume also that they will agree that preference must be given to shipment and bunker coal. It is most important, of course, that steamers should not be held up in Calcutta or other ports. I assume also that the Committee will agree that public utility companies ought to get a high-

grade preference, as also important Government concerns such as mints, ordnance factories and the like. Accepting this, what the Committee will have to consider is how the wagons remaining after preferential demands have been met should be distributed :—

- (1) Should all control be abolished, and, if so, should wagons be distributed *pro rata* according to raisings ?
- (2) Should Government institute complete control and allow no coal to be carried away from the fields except on a special indent ? or
- (3) Should we endeavour to carry on with the present X class supply system ?

C. A. INNES.

17th February 1921.

NOTE BY MR. J. H. PATTINSON.

This meeting has been convened as the result of certain representations which have been made to the Government of India by the Indian Mining Federation. With your permission I will place their case before you as well as the position of the coal trade in general.

The principal grievance the Indian Mining Federation has is—

“ The large collieries get most of their coal away, whereas the smaller collieries working inferior classes of coal only get a very few wagons.”

The majority of the members of the Indian Mining Association are limited liability companies working the best seams of coal, and, having finance behind them, they are able to pay the price for good first class coal lands, and in cases of necessity are able to finance stocks, etc.

The majority of the members of the Indian Mining Federation are small Indian colliery proprietors. They have very little financial backing and in consequence they can only afford to buy small plots of the cheaper classes of coal lands. They cannot afford to run into stocks and the only way they can exist therefore is by carrying on a hand-to-mouth business.

With inadequate transport facilities they are practically crushed out of existence. Railways, large industrial concerns, shipments, bunkers, all buy the better classes of coal and the available transport is used up and there is little or nothing left for the small colliery proprietors working lower grades of coal.

There is a market for his coal and he very naturally complains that he is left out in the cold because preference is given to others.

As there are not enough wagons, by this I mean transport facilities and not actual wagons, to go round and supply everyone's wants, it is only fair and reasonable that what is available should be fairly divided amongst every one, irrespective of what class of coal any individual colliery proprietor may be working.

There is a shortage and it is up to every one to bear his share of that shortage. I will now pass on to the position of the coal trade in general.

Certain large industries, notably the Calcutta Jute Mills, I mention the Jute Mills because being in Calcutta the coal trade hear more about their coal shortages than say the Bombay Cotton Mills, have been complaining that owing to coal shortages they have in some instances actually had to shut down. Figures have been given showing that the internal demand for Indian coal is in excess of the available transport, and after representations were made to Government the export of coal has been restricted. Is this fair to the coal trade? Why should any industry be in a position to dictate to the coal owners as to where they may send their coal or where they may not send their coal.

The coal belongs to the colliery companies and it is surely within their rights as owners to sell their coal on the best market. The whole position boils down to a question of supply and demand and the highest bidder is entitled to the coal.

Would the jute or cotton mills, for instance, approve of any interference with their business by the coal trade, in the shape of the latter restricting the export of gunnies or cotton, or insisting that no jute or cotton must be moved by rail because the coal trade wanted all the wagons for themselves? I think not.

If I can get a better price for my coal for export, why should I be prohibited from exporting it because some one else in the country is short of coal and is not inclined to pay a better price than I can get for export?

Take a group of collieries raising coal suitable for railways and shipment. They sell a certain proportion of their output to railways and the balance is reserved for export.

The internal industrial market does not interest them at all as they find they can get a better market by exporting. Exports are prohibited. Are they to be forced to deliver their coal to internal industries if it does not suit them to do so?

Unfortunately there is a very bad habit amongst coal proprietors of selling their coal on contract and then if the market rises they sell the same coal again and the cheaper contract goes by the board and their excuse is *no wagons*. This is not right and every means possible should be taken to stop this practice.

I know most of the mills have contracts, practically all of which are in arrears and the main reason probably is this practice of selling the same coal several times over, each time at a better price.

Why should the whole trade be put under restrictions because certain people will not deliver against their contracts?

I have thought out a scheme which I will now place before you in the rough, but whether it will be possible to adopt it from the railways' point of view I cannot say as I am not an expert on railway transportation.

My scheme is this :—

Absolute free trade. All restrictions on export, licenses, etc., to be withdrawn say from the 1st April this year. All special supplies, X class, etc., to be abolished.

Available empties to be allocated as follows :—

1. Loco.
2. Government shipments.
3. Public utility.
4. Shipment and bunkers.
5. Industries under contract.
6. Public.

Now as regards No. 5 I propose the following :—

A Committee be formed consisting of two members each from the Indian Mining Association and Indian Mining Federation, and this Committee to be empowered to call upon all members to declare their contracts, giving such details as :—Date of contract. Quantity to be delivered monthly. Buyers. Name of colliery or collieries. Destination of the coal, and any other details they may think necessary but no rates to be asked for or given.

Further information must be given to the Committee such as total average raisings of the colliery. This is important as without an idea of the raisings it will be impossible for the Committee to check overselling.

Correct stocks should also be given at the start so as to enable the Committee to allow for stocks in their wagon sanctions.

It will be the duty of the Committee to advise the Coal Transportation Officer that after meeting 1, 2, 3, and 4 orders, then No. 5 must be met according to the Committee's orders on a *pro rata* basis, and after that No. 6.

It must be clearly understood that no colliery will be given any wagons for shipment, bunkers or public until such time as their contracts under all heads 1 to 5 are up to date or completed.

Contracts made before the 1st February 1921 will be taken as the basis on which to start, and any new contracts made after this date must be declared to the Committee, and if they consider the colliery has coal for sale and that the sale has not been made with the object of reselling coal at a higher rate, then the Committee will issue orders that the contract is placed in No. 4 or 5 allotments.

If the Committee consider the colliery has already sold enough coal under permission to load under Nos. 1 to 5 allotments, the sale would be placed in No. 6 allotment.

It will be necessary to alter and probably add to my suggestions for the actual working of the scheme. All I have tried to bring forward is the rough skeleton which if feasible from the railways point of view will, I think, be the means of distributing the available wagons on a basis which will be fair to all, both suppliers and consumers.

It will give no special benefit or preference to any specific industry and from the suppliers' point of view it will enable those who have no contracts to sell their coal in the best market. It will also be the means of insuring that when consumers purchase coal they will know that their coal cannot be sold again at a higher price to another consumer.

As regards the *pro rata* basis, there will no doubt be varied opinions.

The following are roughly the four main issues:—

1. Percentage of balance of supplies after deducting requirements of 1 to 3. The basis being taken on the full raisings.
2. The basis on raisings after deducting supplies under 1 to 3.
- 3 & 4. The same as No. 1 and 2 but adding stocks.

There are several other forms on which the basis can be worked out, but they will only be modifications or alterations of the above.

If my scheme is a feasible one I do not think it would require very much time to work it out again in detail and complete it in such a way as to suit every one.

I have aimed first at free trade for the coal trade, then an equal distribution of wagons to all industries alike, and a prevention in favour of the consumers against the coal owners reselling coal already sold at higher rates.

There is a shortage of transport and in my opinion every one should share in it and let those who are prepared to pay to be kept going, pay the price.

J. H. PATTINSON.

NOTE BY MR. N. C. SIRCAR.

1. Preferential supply to be given to loco, Royal Indian Marine, works of public utility and shipments for bunkers and on account of Government.

2. Balance of wagons to be distributed on *pro rata* basis monthly on raisings less the coal despatched by preferential supplies and stocks. January's raisings and stocks to be taken in fixing March basis. February's for April basis, and so on. In determining the basis the wagons supplied by preferential supply to be deducted from the raisings and the basis fixed on the balance plus stocks.

3. Existing contract to be respected by public supply and such proportion of the public supply to be given against contracts as the contract will bear to the total output of the colliery. An increase of annas eight per ton to be given by the purchasers as given by the Railway Board. The industries will buy balance of their requirements from the market. Arrears of previous contracts ending 31st December 1920 or 31st March 1921 to be treated as will be done by the Railway Board. Owing to several unfavourable circumstances the raisings for the last few months have been very small and in that consideration arrears may be cancelled and buyers and purchasers start with a clean sheet.

Raisings and despatches and basis of all collieries to be published by railways and a sheet given to each colliery or Managing Agent, as the case may be. A form should be adopted showing:—

Raisings.	Despatches by preferential supply.	Stocks on which basis to be fixed.
-----------	------------------------------------	------------------------------------

Some sort of check to be arranged by the Railways in case of statements of raisings, etc., of collieries of non-members and by Mining Association and Federation for their members.

N. C. SIRCAR.

18th February 1921.

* COAL TRANSPORTATION.

TO ALL COLLIERY PROPRIETORS, MANAGING AGENTS AND OTHERS IN CHARGE OF COLLIERIES IN THE PROVINCES OF BENGAL AND BEHAR AND ORISSA.

NOTICE

Is hereby given that the Government of India have appointed a Committee, having for its object the distribution of wagons in the Coalfields with special reference to endeavouring, if possible, to distribute the wagons available daily between all collieries in a fair proportion and also to help in cases of urgent necessity any Industry which may through the want of coal be on the verge of closing down.

1. The Committee which has been appointed consists of the following members:—

Mr. G. S. Pelly, Coal Transportation Officer.

Mr. J. H. Pattinson, M.L.C., representing the Indian Mining Association.

Mr. N. M. Chowdhury, representing the Indian Mining Federation.

Mr. D. P. Mackenzie, M.L.C., representing the Bengal Chamber of Commerce.

Mr. J. N. Roy, representing the Bengal National Chamber of Commerce.

The Committee held their first meeting on the 24th March 1921, and Mr. J. H. Pattinson was elected the Chairman.

2. The following scheme was drawn up and will be put into force on a date which will be advised later.

* This notice appeared in the Press early in May 1921.

All X class supplies will cease from the date to be named later and in place of these supplies the following will be adopted.

3. PREFERENTIAL SUPPLIES will be given to:—

- (1) Locomotive Coal.
- (2) Government shipments, that is, Royal Indian Marine and Locomotive coal for Railways which is conveyed by sea.
- (3) Public utility Companies, that is, Electric Light Companies, Tramways, Gas Companies, Water Companies, Mints, Arsenals, Rifle, Shell and Gun Carriage Factories, Ice Factories, Light Railways, Inland Steamers, Hospitals, and such other requirements of the Government as are considered necessary and for which requisitions will be accepted from the Mining Engineer to the Railway Board.
- (4) Messrs. Tata's Iron and Steel Works and Messrs. The Bengal Iron Co.'s Works at Kulti, Shipment, Bunker Coal and Cumulative Supplies.

NOTE.—The coal under No. 4 will be given preferential supplies but the supplies given will be taken from the *Pro rata* monthly basis supplies of the Colliery indenting. The supplies under this head will not be in addition to the *Pro rata* basis for contract or Public supplies.

4. Having deducted the requirements of Classes 1 to 3 the balance of the Colliery's raisings plus stocks, will then be made available for Contract supplies and then Public supplies, but in cases where a Colliery has no contracts then the wagons supplied will be available to that Colliery for despatch to any destination they desire. Provided they indent on the railway for a specific consignee and destination for which the allotment is to be made.

In arriving at the basis for the Contract and Public supplies the following procedure will be adopted.

The Colliery's raisings of all classes plus the stocks will be taken and from this figure will be deducted all preferential supplies 1 to 3 classes, the balance will be the available coal for the *Pro rata* basis.

The Coalfields will be divided up into Weighbridge Sections and each section will be kept separate. The available coal for despatch from all collieries on a particular Weighbridge section will be added together and the total divided into the number of wagons available for Public, after deducting the preferential supplies. Then each Colliery will receive a percentage of the available supply according to the total quantity of coal available at that colliery.

Each Weighbridge Section has a total working capacity of so many wagons per day and this is the figure which the Committee will take in arriving at the number of wagons available for both Preferential and Public supplies.

When wagons are supplied under "Public," collieries will be responsible for loading these against existing contracts for which wagons have been short supplied previously. If a colliery does not work up to its programme it will be given no wagon supplies to "Public."

Wagons on *Pro rata* basis will only be allotted after contracts under Classes 1 to 4 have been met daily.

5. In order to arrive at the necessary figures to enable the Committee to work out the basis for each Colliery the following forms will have to be filled in by each Colliery

FORM OF REGISTRATION OF COLLIERY.

This form will give the Committee the necessary details regarding each Colliery, its sidings, etc., and the total raisings for the year 1920 also the stocks at the 31st December 1920.

These last particulars are needed as the Committee have decided that the basis for the first quarter's working will be based on the average monthly raisings for last year plus the stocks at the end of the year.

After the first quarter the raisings for January-March 1921 and the stocks at the end of March 1921 will form the basis for the next quarter and so on.

Their reason for adopting this procedure is that the date of starting the new scheme cannot be fixed yet and certain details must be in the hands of the Committee some time before hand to enable them to make the necessary arrangements. Another very important point which the Committee wish to bring to the notice of Collieries is, that in the case of any Colliery having a siding or sidings served by both the East Indian Railway and the Bengal Nagpur Railway, the returns must be sent in separately showing only the actual raisings and stocks at each siding. That is, a Colliery cannot return the full raisings and stocks to each Railway.

EXAMPLE.—A Colliery raises 12,000 tons per month and the Colliery has two sidings, one the East Indian Railway and the other the Bengal Nagpur Railway. On the 31st December 1920 we will suppose that the East Indian Siding Pit's raisings are 8,000 tons and stocks 2,000 tons whereas the B. N. R. Pit's raisings are 4,000 tons and stocks 5,000 tons.

The Colliery must send in two returns, one for the E. I. R. siding and the other for the B. N. R. siding. It must not return to each 12,000 tons raisings and 7,000 tons stocks.

Form A 1.—Preferential Supplies.

This form must be filled in and returned to the Committee so that they can have details of all preferential supplies and the arrears on the 1st February 1921.

In this form it will be observed that the class of the preferential supply is asked for. This means that if the contract is for Locomotive Coal then against this contract in the column for class must be written 1 and so on as mentioned in para. 3 above.

Form B 1.—Public Supplies.

Details regarding all other contracts which do not come under any of the Preferential supplies must be given in this form.

STATEMENT OF MONTHLY RAISINGS AND STOCKS.

This form must be filled up and sent in to the Committee every month and must contain the correct information regarding the raisings and stocks of all classes of coal raised at each Colliery and in cases of Collieries served by both the East Indian and Bengal Nagpur Railways separate returns must be made.

STATEMENTS OF DAILY DESPATCHES.

This form must be submitted to the Committee daily and in all cases of no supplies or despatches the form must still be sent in, showing nil.

Forms A and B.

These forms must be filled in and sent in to the Committee when any new contract is proposed for registration and authorisation by the Committee if the Colliery is, in their opinion, undersold.

6. Authorization against individual collieries Contracts must be given preference by the contracting Collieries each month over their public supplies.

7. Collieries will be held responsible for not indenting for wagons for public supply until they have completed their monthly supplies against contract authorization.

8. Contracts arrears in existence on the 1st February 1921, will be divided by 12 and will be added on to the monthly amounts of the present year's contracts or as may be arranged by agreement between buyer and seller and such arrangement must be advised at once to the Committee.

9. In certain cases of urgent necessity the Committee will be prepared to consider authorizing a special supply of wagons to consumers who are in grave difficulties for wagons. It is understood that this special assistance will be given only in very special cases when an industry is in actual danger of closing down owing to lack of coal. Such supplies will be treated as advance cumulative supplies and will be deducted from the supplying Colliery's *pro rata* allotment.

10. The Committee wish to draw very special attention to the following penalty which will be enforced to the full, that is, each offence will be treated as a separate offence punishable with the full penalty.

Any Colliery which disobeys the orders of the Committee or makes false returns either of raisings, despatches, or of stocks or any Colliery which does not indent against an authorization or which deliberately despatches coal to an unauthorised party such Colliery shall be deprived of all wagons for a period not exceeding one month for each offence.

Any Colliery which fails to send in the returns required by the Committee in time, will not be included in the next wagon basis allotment. Failure on the part of any Colliery to send in the daily returns regularly will render that Colliery liable to punishment under the previous clause and a loss of all wagons for a period of one month for each offence.

11. All Collieries must fill in and return the necessary forms to:—

J. H. PATTINSON,

Chairman, Coal Transportation Committee,

Post Box No. 30,

Calcutta,

not later than 10th May 1921. Any colliery failing to do so will be excluded entirely from the first quarter's basis and will therefore not receive any wagons under *pro rata* basis for three months.

The forms are:—

- (a) Colliery Registration Form,
- (b) Preferential Supply Form A1.
- (c) Public Supply Form B1.

12. All the necessary forms to be filled in as required by the Committee will be available at the following places :—

Office of the Coal Transportation Committee, 1, Corporation Street, Calcutta ; Assistant Secretary, Indian Mining Association, Royal Exchange Buildings, Clive Street, Calcutta ; Secretary Indian Mining Federation, 7, Swallow Lane, Calcutta.

All weighbridge stations on the B. N. R. and E. I. R. situated in the Coalfields.

Any person wishing to have any detail explained should apply in writing to the Coal Transportation Committee.

By Order of the Committee,
J. H. PATTINSON,
Chairman,
Coal Transportation Committee.

No. 12, HAMAM STREET, FORT,
BOMBAY, 21st October 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I herewith enclose a letter in original from Mr. McKenzie, the representative of the Bengal Chamber of Commerce on the Transportation Committee, together with enclosures. He is also looking after our interest as consumers.

The Committee will remember that an Informal Committee was appointed by Government early this year to discuss the whole coal problem. On this Committee we were represented by the late Mr. Rahimtoola Currimbhoy. The Committee sent their report in February last recommending a certain scheme to be carried out as an experiment. This report I attach for ready reference. The scheme was not put into operation as the Indian Mining Federation representing largely small mine owners opposed this scheme strongly and as all interest could not be reconciled the scheme was dropped. Government asked me to join the Informal Committee in place of the late Mr. Rahimtoola Currimbhoy, and the matter was discussed during my visit at Simla. Mr. Pelly, the Coal Transportation Officer, after discussion with the several interests has framed an amended scheme which is attached herewith. To this scheme the minute of Dissent by Mr. McKenzie and Mr. Roy representing consumers is attached in which they say that the scheme fails to provide assistance to industrial concerns, with outstanding contract in grave danger of closing down for want of coal. All these papers were discussed with the Hon'ble Mr. Froom, my colleague on the Committee ; and we came to the conclusion to make the following recommendation to our respective Associations.

(1) That the scheme as framed by Mr. Pelly be approved and the following proposal be made to amend the scheme :—

(a) That in clause 1 (e) of Mr. Pelly's note it should be provided that the Coal Transportation Officer should also publish monthly the actual supply of wagons in the previous month to each colliery against the basis figures. This will place in the hands of all concerned official figures to show whether the supply of wagons was equitably distributed, and will remove the present cause of complaint that the wagons are not always equitably distributed. Further the consumers will get definite information as to the wagon supply to their contracting mines so that in case of failure to supply coal they will be able to know when their wagons are wrongly diverted by the Mine Owners.

Mr. Pelly's note provides for special transport facilities and it is proposed that the buyer and seller may register contracts with the Transportation Officer in which case the wagons required for such contracts would be given preference from the basis supply to the said mines.

So far this is satisfactory as the consumers while making the contract may insist upon the contractor registering the contract with the Transportation Officer. But the scheme also provides that either party may withdraw from the registration ; in that case the registration would be cancelled. We think that once registered the seller should not have the option of cancelling the registration without adequate and satisfactory reasons such as non-payment of bills, etc.

As the matter is urgent please place it before our Committee at its meeting on Monday next, so that I can communicate with the Bengal Chamber of Commerce the opinion of our Committee.

Please return the papers after the Committee's decision and after you have taken copies of the papers for future reference.—Yours faithfully,

VITHALDAS D. THACKERSEY.

No. 2274-1921.

BENGAL CHAMBER OF COMMERCE,
CALCUTTA, 5th October 1921.

THE HON'BLE SIR VITHALDAS DAMODAR THACKERSEY, KT.,
Bombay.

DEAR SIR,

Coal Transportation Committee.

I am directed to hand you herewith a copy of a letter, dated 3rd October (with its enclosure), from Mr. D. P. McKenzie, the representative of this Chamber on the Coal Transportation Committee.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

Copy of letter, dated Calcutta, the 3rd October 1921, from D. P. McKenzie, Esq., of Messrs. Duncan Brothers & Co., with enclosures.

After protracted negotiations the Committee formed to consider the best method of allocating Railway wagons for the distribution of coal in India have formulated a scheme which it is thought may be accepted by the varied interests whose claims had to be considered.

A note, incorporating the proposals as affecting producers and consumers, had been prepared by the Coal Transportation Officer and subject to a minute of dissent by the representative of the Bengal National Chamber of Commerce and myself, has been approved by the Committee. Copies of the note and the minute are enclosed. Before summarizing the proposals, I would mention that if the traffic arrangements incorporated in the scheme are put into effect they will, it is considered, greatly assist in relieving congestion in marshalling yards, and so expedite handling of wagons. As this portion of the scheme is technical I do not detail the proposals which have been made.

It is proposed that the scheme should be put into effect from 1st January 1922, the method of allocating wagons being as follows :—

The Mining Engineer to the Railway Board will receive preferential supplies up to a limit of 1,050 wagons on any one day.

The necessary requirements of public utility companies will also be met by preferential supplies.

After requirements under the above classes have been met the balance of the wagons available will be distributed to collieries *pro rata* to raisings plus stocks, less sales made to the Mining Engineer or Public Utility Companies. From the wagons so received by a colliery and on the joint application of buyer and seller, the number required to effect despatches against contracts will be given preference in loading. This arrangement is referred to as "Special Transport Facilities."

Preferential Supplies.—If and when the Mining Engineer and/or Public Utility Companies enter into further contracts, wagons for the carriage of coal so purchased will be given under preferential supplies but will be deducted from the selling colliery's "basis" supply. That is to say, it is agreed that on the arrangements as now made, a maximum of 1,050 wagons daily is to be supplied for the carriage of coal purchased under existing or new contracts made by the Mining Engineer and that preferential supply is only extended to Public Utility Companies to the point of ensuring that they will not close down for want of wagons to carry the coal for which they have contracts.

Public Supplies.—It is recognised that the Committee have no power to decide whether a contract exists between the seller and buyer, or to give a ruling on any dispute which may arise between the parties to a contract. "Special Transport Facilities" can therefore only be arranged on the joint application of buyer and seller, and must be discontinued at the request of either party. The proposals are that on an application for "facilities" the Coal Transportation Officer will record the contract, and despatches to the consumer concerned will be a "first charge" on the wagons allotted to the Colliery on "basis." In the event of applications in excess of a colliery's "basis" being submitted for registration, the Coal Transportation Officer will immediately advise seller and buyer that the contract cannot be recorded. Similarly if one of the parties to an arrangement for "Special Transport Facilities" requests that they be cancelled the other party will at once be advised by the Coal Transportation Officer that this is being done. It is a condition of this arrangement that consumers will not be permitted to accumulate large stocks of coal.

It will be seen that Mr. Roy and I have found it necessary to call attention to the absence from the scheme of any arrangement to assist industrial concerns which may be in grave danger of closing down through shortage of coal.

ENCLOSURE.

WAGON SUPPLY PROBLEM.

Further note by Mr. G. S. Pelly, Coal Transportation Officer, for consideration of the Coal Transportation Committee.

I have had several interviews with the members of the Indian Mining Association and Indian Mining Federation and Messrs. McKenzie and Roy as representing the consumers and we are practically agreed that the following procedure if adopted will be the means of establishing a workable scheme:—

- (1) *Basis of supplies of wagons*:—The first important decision to be arrived at was that of fixing a basis of wagon supplies to each Colliery. Before it was possible to come to any decision, it was necessary to interview the Mining Engineer to the Railway Board to ascertain what his daily requirements of wagons would be. These requirements are 1,050 wagons per day and the Mining Engineer has undertaken that his requisition will not exceed this number on any one day.

Having obtained this undertaking, the following procedure relative to the determining of basis of supplies was decided upon :—

- (a) All collieries will submit returns of their stock as on 31st December 1920 and of their raisings for the 1st quarter of 1921 to the Coal Transportation Officer.
- (b) From the figures submitted, the sales to or through the Mining Engineer will be deducted and the balance will be the quantity on which the Coal Transportation Officer will work to arrive at the basis supplies for each colliery for the 1st quarter of 1922.

It will further be necessary to reserve a certain number of wagons for carriage of supplies for the use of Public Utility Companies (such as Inland River Steamer Companies, Gas Works, Electric Light Power Houses, Water Works) and in these cases also such sales will be deducted from the output so that the basis supplies will be fixed on the reduced output.

- (c) From April 1922 and onwards the basis supplies will be fixed monthly and to arrive at the figures on which to work the raisings of the month but one before the preceding month will be taken *e.g.*, for April's basis the raisings of January plus the stock on the 1st January will be worked upon and so on.

Beginning from 1st January 1922, all collieries must submit returns of raisings each month to the Chief Inspector of Mines so that there should be no difficulty in supplying similar information to the Coal Transportation Officer as required by that Official for the purpose of fixing the basis supplies.

- (d) The figure a colliery receives as its basis represents the number of wagons it would be entitled to receive daily from the total number of wagons which it is estimated will be available for distribution in such proportion as its raisings and stocks bear to the total raisings and stocks of the District in which it is situated.
- (e) The basis figures of all collieries shall be published for the information of all concerned.

- (2) *Indenting for wagons, the supply of wagons and the loading of wagons* :—The procedure of arriving at the basis having been agreed to, the following has been agreed to relative to the indenting for wagons and loading and despatching same.

- (a) *Indenting*.—Collieries shall indent for wagons in the manner prescribed by the Railway Companies, such indents must indicate the importance of requirements so that in the event of only *pro rata* supplies being available, the Railway Companies may be in a position to allocate wagons to suit the colliery.

- (b) *Wagon supplies*.—The Railway Companies shall supply wagons against indents from the collieries and such supplies shall be given as follows :—

Firstly, against preferential requirements, *i.e.*, the requirements of (a) the Mining Engineer and (b) Public Utility Companies.

Secondly, against basis supplies.

It is not necessary to comment on the preferential supplies beyond stating that once the scheme comes into operation any further sales made to the Mining Engineer and/or for Public Utility Companies will be treated as sales made for supplies from wagons received on the basis system and although a colliery making such sales will receive special wagon supplies obtained from the wagons reserved for the Mining Engineer's and/or Public Utility Companies' requirements yet these special supplies will absorb its "basis" wagons so that it will not be able to despatch any coal to the public.

For example a colliery with a basis of 5 wagons may make a fresh sale to the Mining Engineer and/or a/c Public Utility Companies for delivery after this scheme comes into force. The

colliery will get preferential supplies of wagons to the extent of 5 wagons but it will not receive any wagons against its "basis." In this connection it is to be clearly understood that these further preferential supplies for the Mining Engineer shall be met out of the 1,050 wagons already reserved for his requirements.

The supplies of wagons against "basis" shall be very carefully made. If supplies were likely to be full on basis, no trouble would arise but it is more than probable that supplies will only be *pro rata* on basis and such being the case it is necessary to arrange for facilities to meet the requirements of buyers and sellers. Such facilities which have hitherto been known as authorisations or sanctions may be designated in future as "Special Transport Facilities."

Under this arrangement buyers and sellers may mutually arrange with the Coal Transportation Officer regarding their contracts. The arrangement will be to produce contracts and for the sellers to agree to earmark a certain number of their *pro rata* supplies for the buyers with whom this arrangement has been made. The arrangement, however, will be entirely optional and one which can be cancelled by the seller or buyer at any time. If, however, the arrangement is in force the seller must adhere strictly to same and the Railway Company shall insist on the arrangement being given effect to. Further the Railway Company will have the right to refuse to book wagons which may be tendered for the despatch in contravention of the arrangement.

In the event of it being necessary to obtain "Special Transport Facilities" the wagons supplies against such arrangement will be deemed to be against the basis supplies. Thus the "Special Transport Facilities" can only be afforded to the extent of the basis, i.e., if a colliery has a monthly basis of 120 wagons, the facilities can only extend to 120 wagons.

The Coal Transportation Officer will maintain the necessary records as to consumers and collieries, such records will show all details as to requirements, &c., on the one hand and facilities afforded, etc., on the other.

MINUTE OF DISSENT.

We record our disagreement with the Committee's proposals in so far as they fail to provide for assistance to industrial concerns, with outstanding contracts, in grave danger of closing down for want of coal. In our opinion discretion ought to have been given to the Coal Transportation Officer to give such assistance.

We recognise that the registering of contracts can only be effected by arrangement between buyer and seller as the Committee cannot decide whether a contract is "in being" or has lapsed and the quantity to be delivered monthly under any existing contract must also necessarily be agreed between buyer and seller in view of shortage of raisings, or of wagons. With reference to the Informal Committee's proposal that all new contracts must be registered, it appears to us that consumers can ensure this when negotiating the contract.

(Sd.) D. P. MCKENZIE.

„ J. N. ROY.

30th September 1921.

No. 671-16 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 24th October 1921.

SIR VITHALDAS D. THACKERSEY, K.T., M.L.A.,

Bombay.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the 21st October 1921, and its accompaniments, forwarding papers in connection with the report of the Committee formed to consider the best method of allocating railway wagons for the distribution of coal in India and inviting the opinion of my Committee upon the scheme formulated therein.

2. In the second paragraph of your letter, you recommend that the scheme in question be approved, subject to certain modifications, namely :—

- (a) That Clause 1 (e) be altered to provide that, in addition to the basis figures, the actual number of wagons supplied to each colliery during the previous month against those figures shall also be published for the information of all concerned.
- (b) That, with reference to the provision made in the scheme for the registration of contracts by mutual arrangement between buyers and sellers, the seller shall not have the option of cancelling the arrangement, when once the registration had been effected without adequate and satisfactory reasons, *e.g.*, non-payment of bills, etc.

3. In reply I am to state that my Committee endorse generally the recommendations contained in the preceding paragraph and authorise you to communicate their approval of the same to all concerned.

4. The accompaniments to your letter are returned herewith.—Yours faithfully,

C. B. SAYER,
Secretary.

Appendix F-2.

RAILWAY DEMURRAGE.

No. G-715-21.

THE TATA IRON AND STEEL CO., LTD.,
NAVSARI BUILDINGS, FORT,
BOMBAY, 10th May 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

We beg to bring to the notice of your Association the difficult position of Industries as regards their liability for payment of demurrage charged by Railways on account of waggons held up in consequence of a general strike at their Works.

2. Owing to a general strike at our Works at Jamshedpur, in March 1920, which lasted for 26 days, several waggons of the Bengal-Nagpur Railway carrying load on our account were held up either at the Exchange sidings at Tatanagar or outside the Exchange sidings and at wayside stations. The Bengal-Nagpur Railway charged us over Rs. 1,00,000 (one lac) for demurrage during the whole period of the strike on account of such detention. Our General Manager protested against the payment of these charges but ultimately paid the same having regard to our close association with the Railway in question.

3. Subsequently we took up the question with the Railway with a view to arriving at some arrangement whereby in the event of strikes at our Works, we could avoid these charges in future.

4. The Bengal-Nagpur Railway state that they are unable to give us any relief or to come to any arrangement with us, as under the existing Rules for interchange of waggon stock, every foreign Railway waggon on the B. N. Railway is qualifying for hire charges which have to be met by the B. N. Railway and under the present system of a general pool two-thirds of the B. N. Railway traffic is carried in the waggons of foreign Railways.

5. With the present disturbed condition of labour, this question is likely to become one of considerable importance to all industries in the country and we think it would be as well to represent to Government and the Railways that some definite principle should be laid down. The argument that the benefit of 'force majeure' should not apply in the case of transport, because waggons are at present pooled seems to have no particular validity. In such a case it could be arranged between the Railways concerned that any concession extended to an industry affected by a strike, should be shared between them proportionately.

6. We understand that the question of exempting waggons from hire charges, when such waggons are detained on account of strikes on Railways, is one of the subjects to be discussed at the next Railway Conference to be held some time in October next.

7. We therefore suggest that your Association should take up this question, which, no doubt, you will agree is of considerable importance to all industries, with the Railway Board, and we suggest that in future it should be accepted as a principle that where a strike breaks out at the Works of a Company without warning while waggons are actually in transit, then such Company should not be held liable for demurrage, but where waggons are loaded and despatched at the request of the Company after a strike has broken out, the Company should be held liable for demurrage.

8. Copies of this letter are being sent to the Bengal Chamber of Commerce, the Bombay Chamber of Commerce, the Indian Merchants' Chamber and Bureau, the Jute Mills Association, the Metallurgical Industries Association and the Madras Chamber of Commerce.—We have, etc.,

Tata Sons, Ltd., Agents,
JOHN PETERSON,
Director.

No. 283-75 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th May 1921.

MESSRS. TATA SONS & CO.,
AGENTS, THE TATA IRON AND STEEL CO., LTD.,
NAVSARI BUILDINGS, FORT,
Bombay.

DEAR SIRS,

I am desired to acknowledge receipt of your letter No. G.-715-21 of the 10th instant and in reply to state that my Committee regret they are unable to express an opinion on the point you raise and can only suggest that you refer the matter to the Railway Conference Association.—Yours faithfully,

H. ROYAL,
for Secretary.

No. G.-1008-21.

THE TATA IRON AND STEEL CO., LTD.,
NAVSARI BUILDINGS, FORT,
BOMBAY, 9-12th July 1921.

THE SECRETARY,
RAILWAY BOARD,
Simla.

SIR,

We beg to bring to the notice of Government the difficult position of Industries as regards their liability for payment of demurrage charged by Railways on account of waggons held up in consequence of a general strike at their Works.

2. Owing to a general strike at our Works at Jamshedpur, in March 1920, which lasted for 26 days, several wagons of the Bengal-Nagpur Railway carrying load on our account were held up either at the Exchange Siding at Tatanagar or outside the Exchange Siding and at wayside stations. The Bengal-Nagpur Railway charged us over Rs. 1 lac for demurrage, during the whole period of the strike on account of such detention. Our General Manager protested against the payment of these charges but ultimately paid the same having regard to our close association with the Railway in question.

3. Subsequently we took up the question with the Railway with a view to arriving at some arrangement whereby in the event of strikes at our Works, we could avoid these charges in future.

4. The Bengal-Nagpur Railway state that they are unable to give us any relief or come to any arrangement with us, as under the existing rules for interchange of waggon stock, every foreign waggon on the Bengal-Nagpur Railway is qualifying for hire charges which have to be met by the Bengal-Nagpur Railway and under the present system of a general pool two-thirds of the Bengal-Nagpur Railway traffic is carried in waggons of foreign Railways.

5. With the present disturbed conditions of labour, this question is likely to become one of considerable importance to all industries in the country and we therefore request the Railway Board to take up this question with the Railways and to lay down some definite principle. The argument that the benefit of "force majeure" should not apply in the case of transport, because waggons are at present pooled, seems to have no particular validity. In such a case, it could be arranged between the Railways concerned that any concession extended to an industry affected by a strike should be shared between them proportionately. We might here point out that in the event of a sudden strike occurring on a Railway which would prevent the delivery of raw material to the Works, the Railway would certainly claim that it was prevented from delivering by "force majeure" and would refuse to entertain a claim for damages although such non-delivery might cause very heavy loss. It seems to us a one-sided arrangement that when the Railway is protected by "force majeure," if unable to effect delivery, an industry is not protected in the same way, though unable to take delivery for a precisely similar reason.

6. We understand that the question of exempting wagons from hire charges, when such waggons are detained on account of strikes on Railways, is one of the subjects to be discussed at the next Railway Conference to be held some time in October next. We would suggest that the question of extending similar exemption to industrial concerns in the event of a sudden strike, should be taken up at the same time. We have made enquiries as to the practice prevailing in matters of this kind in England and we quote from a letter which we have received from our London House which summarises the opinion of certain manufacturers in England who were consulted by them :—

"It is considered that the only way in which satisfactorily to arrive at conclusion in the direction you indicate is by mutual recognition of exigencies and as a consequence the setting up of factors for compromise as betwixt the contending parties.

"The main point of issue to our mind is this : Did the strike at Works occur before the material had been loaded up and left the mines or seaport ? or did the strike occur in the interval as betwixt the trucks leaving the point of despatch, namely, the mines or ports and arrival at Works ?

"The general opinion is that if the strike conditions arose during the interval as betwixt the material leaving the sending off point and the receiving point, then you ought to be scarcely considered as liable or suffer by the conditions of demurrage. But if, on the other hand, you had any notice or indication of any kind that a strike was likely to arise, then it is considered that you should have advised the Railway Authorities that you were anticipating such trouble and as a consequence you should have either given

instructions to carrier to hold up your material or to have entered into such arrangements with the Railway Authorities as to have enabled you to come to a mutual understanding as to what should be done in the circumstances.

“ These are all of course moot points, but it is our opinion supported by those who have even greater experience and knowledge than ourselves, that they are conditions that can only be settled by compromise, and this based upon suggestions which we have made as to the conditions prevailing on the spot at the time.”

We, therefore, suggest that in future it should be accepted as a principle that when a strike breaks out at the Works of a Company without warning while waggons are actually in transit, then such Company should not be liable for demurrage, but when waggons are loaded and despatched at the request of the Company after a strike has broken out, the Company should be held liable for demurrage.—We have, etc.,

TATA SONS, LTD., AGENTS,

JOHN PETERSON,

Director.

No. G-1107-21.

BOMBAY, 18th July 1921.

Copy forwarded to the Secretary, Millowners' Association, Bombay, for information.

TATA SONS LTD., AGENTS,

By their Constituted Attorney

K. S. AIYAR.

No. 337-T-21.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(Railway Board).

DATED SIMLA, the 25th July 1921.

MESSRS. TATA AND SONS, LTD.,

AGENTS, THE TATA IRON AND STEEL CO., LTD.,

NAVSARI BUILDINGS, FORT,

Bombay.

Subject :—*Liability of industrial concerns to pay demurrage charges incurred on wagons held up in consequence of strikes at their Works.*

GENTLEMEN,

I am directed to acknowledge the receipt of your letter No. G.—1098-21, dated the 9-12th July 1921, on the subject noted above and to say that it has been forwarded to the Indian Railway Conference Association for consideration.—I have, etc.,

B. STANLEY,

Asstt. Secretary, Railway Board.

No. G-1220-4.

DATED 30th July 1921.

Copy forwarded to the Secretary, Millowners' Association, Bombay, for their information with the compliments of the Tata Iron and Steel Company, Ltd.

TATA SONS, LTD., AGENTS,
By their Constituted Attorney,
(Sd.) ILLEGIBLE.

Appendix F-3.

RAILWAY POLICE COMMITTEE.

No. 785.

HOME DEPARTMENT,
SECRETARIAT, FORT,
BOMBAY, 21st January 1921.

THE CHAIRMAN,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I am directed to enclose a copy of two lists of questions on matters arising out of the terms of reference to the Railway Police Committee. These questions, as the headings show, are intended primarily for Railway and Police Officials; but it is hoped that they will prove useful to your Association, as indicating the scope of the inquiry and suggesting points on which your Association may desire to express views. The last question in each case is of a general nature.

2. I am to ask whether you desire to give evidence before the Committee on behalf of your Association or to depute a representative for the purpose. If so, I am further to ask that you will, in forwarding a written statement of the views of your Association, indicate whether it would be convenient for you or for the representative of your Association to meet the members of the Committee and discuss the questions involved with them at Bombay between the 24th and the 28th January 1921.—I have, etc.,

G. WILES,

Deputy Secretary to the Government of Bombay.

QUESTIONS FOR RAILWAY OFFICERS.

1. How are the members of the watch and ward establishment appointed and supervised?
2. From what castes are the men drawn, and is any enquiry as to character made before appointment?
3. Is an improvement in the class of men enlisted desirable?
4. Do you consider that the system of having the watch and ward establishment under the Traffic Department works satisfactorily? If not, what are the defects and what remedies would you suggest?

5. What is the system :

- (a) of checking goods at time of loading, unloading and transhipment;
- (b) of supervising the staff employed in handling goods;
- (c) of fastening and sealing wagons;
- (d) of seal checking; and
- (e) of guarding loaded wagons in yards and on running trains.

Do you consider the system in force satisfactory?

6. Are the lighting and fencing-in of goods sheds and transhipment sheds satisfactory?

7. Are pilferages or thefts from :

- (a) goods sheds of goods booked or unbooked;
- (b) transhipment yards;
- (c) goods trains; and
- (d) passenger trains (luggage booked or unbooked) frequent on your railway, and do the Railway Police take any cognizance of such cases, or measures to prevent such losses? If not, do you consider that they should do so?

8. Are pilferages from consignments of particular classes of goods: (a) arms and ammunition, (b) fresh fruit, (c) liquor, (d) fish, numerous on your railway? What if any special arrangements are made for the protection of such consignments?

9. Are reports of shortages or missing goods from seal intact waggons made to the Railway Police for enquiry? If not, how are such cases dealt with, and what is the system of investigation in cases investigated by the Railway authorities? What are the main difficulties encountered?

10. What is the difference between the arrangements made for the safety of:—

- (a) goods at owner's risk, and
- (b) goods carried at Railway risk?

11. How far is such pilferage as takes place due to the act or connivance of the Railway staff?

12. Is there any want of co-operation between different departments of the same Railway or between different Railways in regard to claims?

13. Are you of opinion that the present allocation, strength and working of the police on your Railway are satisfactory? In what particulars, if any, are alterations required, in your opinion?

14. Is there any want of co-operation between the members of the Railway staff and the Railway police, and are you aware of any ill-feeling between the subordinates of the two departments?

15. Is any more effective system of *liaison* possible, e.g., by deputing Railway officers to the Railway police and police officers to the Railway temporarily, or by the employment of police officers in the Claims Branch of the Traffic Department?

16. Is any system of rewards in force in the Claims Department, e.g., are rewards given for recovery of goods:

- (a) in proportion to the value of goods recovered;
- (b) out of the sums set apart by the Railway administration to cover claims,
- (c) out of fines?

17. Are fines imposed as punishments by the Railway authorities in cases where negligence or connivance in regard to losses is proved or suspected ?

18. Is there much unreported loss or crime ? If so, why are reports not made ?

19. The Railway police are at present organised on a provincial basis. Would any other system of organization, in your opinion, be an improvement on this, *e.g.*, (a) imperialization; (b) an organization which would take the Railway system as the unit and make the Superintendent of Police for most purposes the Head of a Railway Department; (c) a system under which the Railway police would be amalgamated with the district police.

20. Can you give any instances of malpractices on the part of Railway or police subordinates which have come under your own immediate observation ? and can you suggest any measures for checking such malpractices ?

21. Have you any suggestions to make on any other points germane to the enquiry ?

QUESTIONS TO BE ANSWERED BY RAILWAY POLICE OFFICERS.

1. Do you consider that the system of having the watch and ward establishment under the Traffic Department works satisfactorily ? If not, what are the defects and what remedies would you suggest ? Do you consider any improvement in the class of men enlisted desirable ?

2. What is the system—

- (a) of checking goods at time of loading, unloading and transhipment;
- (b) of supervising the staff employed in handling goods;
- (c) of fastening and sealing wagons;
- (d) of seal checking; and
- (e) of guarding loaded wagons in yards and on running trains.

Do you consider the systems in force satisfactory ?

3. Are the lighting and fencing-in of goods sheds and transhipment sheds satisfactory ?

4. Are pilferages or thefts from—

- (a) goods sheds of goods booked or unbooked;
- (b) transhipment yards;
- (c) goods trains; and
- (d) passenger trains (luggage booked or unbooked) frequent on the length of Railway in your charge and do the Railway police take any cognizance of such cases, or measures to prevent such losses ? If not, do you consider that they should do so ?

5. Are pilferages from consignments of particular classes of goods:—(a) arms and ammunition, (b) fresh fruit, (c) liquor, (d) fish—numerous on the length of Railway in your charge?

What special arrangements are made for the protection of such consignments ?

6. Are reports of shortages or missing goods from seal intact wagons made to the Railway police for enquiry ?

What is the system in force with regard to the registration and investigation of such cases ?

7. How far is such pilferage, as takes place, due to the act or connivance of the Railway staff ?

8. Are cases of shortages from wagons with broken seals registered and investigated as thefts immediately on report being made ?

9. What are the arrangements in force regarding seal checking ? What is the strength of the special force (if any) told off for this duty, and is it carried out at all stations and out-posts where there are Railway police or only at the boundaries of jurisdictions ?

10. Are Railway police sent out at night with goods trains for the purpose of watch and ward ? If so, please furnish brief particulars of the arrangements so made. If not, what measures are taken to prevent thefts from goods trains ?

11. Are head constables and constables deputed as train guards with all night trains for the protection of passengers and their property ? If so, what is the system in force ? How many men are employed and for how many hours are they so employed ? Is the system effective ?

12. Are such guards deputed with day trains ?

13. Are cases of forged currency notes received at stations or in cash offices, registered by the Railway police ? If not, how are such cases dealt with ?

14. Is there much unreported loss or crime ? If so, why are reports not made ?

15. Is Railway crime mostly the work of local thieves ? Where do most offences occur as regards (a) passengers and their luggage, (b) goods (e.g., in stations, at goods sheds, etc.) ?

16. Is there any want of co-operation between the Railway and the district police in British India or in Native States ?

17. Can you instance any cases of mal-practices on the part of Railway and police subordinates which have come under your own immediate observations, and can you suggest any measures for checking such mal-practices ?

18. Under what rules and by whose orders are members of the Railway Police Force at present recruited, transferred, promoted, etc., and do you consider that the system requires alteration ? Is the quality of the officers and men satisfactory ?

19. Is service in the Railway police popular ? Is the *personnel* interchangeable with that of the district police ?

20. Are there complaints of too frequent transfers of gazetted officers ?

21. Have you a system of fixed travelling allowance ? If not, are you in favour of such a system for officers and men ?

22. Are quarters provided for officers and men ?

23. Is life in the Railway police service regarded as unhealthy ?

24. Are punishments or rewards more frequent than in the district police ?

25. Are you of opinion that the present allocation, strength, and working of the police are satisfactory ? In what particulars, if any, are alterations required ?

26. What Railway police reserve is there, and have you any proposals to make regarding the sufficiency or allocation of the police reserves on the Railway or Railways with which you are connected ?

27. Is there any want of co-operation between the members of the Railway staff and the Railway police, and are you aware of any ill-feeling between the subordinates of the two departments ?

28. Is any more effective system of *liaison* possible, e.g., by deputing Railway officers to the Railway police and police officers to the Railway temporarily or by employing police officers permanently in the claims branch ?

29. What are the principal difficulties encountered in Railway police investigations? What have you to suggest for their removal? In particular have you reason to complain of (1) delay in reporting, (2) difficulties due to reference to other jurisdictions, (*e.g.*, district police or Railway police of another division or province) or to Railway authorities?

30. What are the rules regarding the investigation of cases occurring within Railway limits and providing for the co-operation of the district police in the investigation of such cases? Are these rules satisfactory?

31. What is the present rule defining the limits of Railway police jurisdiction and do you consider it satisfactory?

32. Have you any system for the special training of Railway police officers and men? Do you think such a system is likely to give useful results?

33. Have you a special detective staff? If so, describe its organization? Do you consider this system likely to improve detection?

34. What are the arrangements in force for the prosecution of Railway cases? Are they satisfactory?

35. The Railway police are at present organised on a provincial basis. Would any other system of organisation in your opinion be an improvement on this, *e.g.*, (*a*) imperialisation, (*b*) an organization which would take the Railway system as the unit and make the Superintendent of police for most purposes the Head of a Railway Department, (*c*) a system under which the Railway police were amalgamated with the district police.

36. Are the Railway police liable to be called on to provide special guards in times of unrest, strikes, etc? If so, can such arrangements be made without interfering prejudicially with the general work of the Railway police?

37. How are the Superintendent's charges distributed in your province?

38. Have you any further suggestions to make on matters germane to the present enquiry?

No. 61-13 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 26th January 1921.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
HOME DEPARTMENT,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter, No. 785 of the 21st instant, enquiring whether this Association is desirous of giving evidence before the Railway Police Committee. In reply I am to state that as the time at the disposal of the Association is so short it will not be possible for any data to be collected on which oral evidence could be based. My Committee might, however, if Government so desire, put in a written statement later for consideration by the Railway Police Committee.—I have, etc.,

H. ROYAL,
for Secretary.

Appendix G.

FIRE EXTINGUISHING APPLIANCES IN MILLS.

BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, 24th January 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

We are directed by the Committee of the Bombay Fire Insurance Association to bring to your notice the very unsatisfactory condition in the maintenance of Fire-Extinguishing Appliances, Sprinkler Installation, Fire-proof doors and general upkeep of the mills in Bombay.

Regarding ordinary Fire-Extinguishing Appliances, the principal defects appear to be the inability to maintain and keep properly filled the required number of buckets in the various departments, and also Hydrant Heads are not being kept in serviceable condition, due in most cases to missing parts. Hose pipes are not tested frequently, and consequently, on inspection many burst below the maximum pressure.

Several instances of Sprinkler Installation valves being in a leaky condition, and Sprinkler alarm being rendered inoperative, due to alarm stop-cock being closed, have been brought to our notice; this would not be the case if the installations were tested more frequently and defects rectified as soon as they are found to exist.

Very few mills comply with the warranty regarding the closing of fire-proof doors when the mills are not working. This Association recently issued notices to be pasted on fire-proof doors in the hope that more ready compliance with the warranty would result. We have so far, however, seen no appreciable difference.

A grave additional hazard is constituted in many mills owing to cotton waste, cotton fly and rubbish of an inflammable nature being dumped and allowed to remain in close proximity to the mill buildings and occasionally in the departments of the mill.

Our Committee feel that, having brought these facts to your notice, they can rely upon your members to give the necessary instructions to secure the remedying of all the defects referred to.—Yours faithfully,

A. F. FERGUSON & Co.,
Secretaries.

No. 114-24 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15th February 1921.

THE SECRETARIES,
BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

DEAR SIRS,

I am directed to acknowledge receipt of your letter of the 24th^{ultimo}, with regard to the unsatisfactory condition in the maintenance of Fire Protection and Extinguishing Appliances in Bombay Mills and to state that the contents of your letter have been communicated to all members of the Association for their information.—Yours faithfully,

C. B. SAYER,
Secretary.

No. 111/24 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15th February 1921.THE MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

I am directed to circulate for your information the underquoted copy of a letter received from the Bombay Fire Insurance Association with regard to the unsatisfactory condition in the maintenance of Fire Protection and Extinguishing Appliances in Bombay Mills.—I am, etc.,

C. B. SAYER.

Secretary.

No. 854.

BOMBAY FIRE INSURANCE ASSOCIATION
BOMBAY, 26th February 1921.THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

We are directed to acknowledge, with thanks, receipt of your letter No. 114-24 of 15th instant, contents of which have been duly noted.—Yours faithfully,

A. F. FERGUSON & Co.,

Secretaries.

No. 45-67.

THE HYDERABAD (DECCAN) SPINNING & WEAVING CO., LTD.
HYDERABAD (DECCAN), 6th September 1921.THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

The Bombay Fire Insurance Association have recently been insisting on a separate Sprinkler and Hydrant pump. So far, such an alteration was not needed and we should be glad to hear if your Association took steps to prevent the alteration and with what result.—Yours faithfully

RAMANARAMGOPAL V. BHOOMIAH,

Secretaries, Treasurers and Agents

No. 611-123 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 30th September 1921.THE SECRETARIES, TREASURERS AND AGENTS,
THE HYDERABAD (DECCAN) SPINNING & WEAVING, Co., LTD.,
Hyderabad (Deccan).

DEAR SIRS,

I am directed to acknowledge receipt of your letter No. 45-67, dated the 6th September 1921, in which you desire to know whether my Committee have taken any action in the matter of the Bombay Fire Insurance Association's demand that a separate Sprinkler and Hydrant pump shall be installed in textile factories.

2. In reply I am to state that my Committee have not been consulted in the matter in question, but they are of opinion that the attitude of the Fire Insurance Association is quite sound and in the best interests of all parties concerned.—Yours faithfully,

C. B. SAYER,
Secretary.

No. 656-24 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 17th October 1921.

THE SECRETARIES,

BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

DEAR SIRS,

I am directed to suggest, for the consideration of your Committee, the desirability of a reference being made to my Committee beforehand when modifications of the existing regulations regarding erection and use of fire extinguishing appliances are under consideration by the Committee of your Association.

2. My Committee are led to make the above suggestion by reason of the difficulties experienced by mills in complying with the different requirements of individual members of the staff of your Association. It has often happened that installations only recently set up at the request of one member of your staff have had to be either changed or dismantled within a very short period as a result of a change in the personnel of the inspecting staff.

3. My Committee feel that it is desirable that uniformity of procedure, so far as possible, should be aimed at and that periodical changes in the designs and type of fire-extinguishing appliances which are necessary in order to secure the maximum safety and efficiency should be communicated to this Association, in the first instance, for the general information of members. My Committee appreciate the fact that a considerable amount of discretion must necessarily be left to individual members of the inspection staff but they consider that the introduction of changes of the nature in question will be considerably facilitated if they are afforded an opportunity, which periodical meetings of the representatives of the two Associations will provide, of considering in advance the changes proposed and notifying members accordingly.—Yours faithfully,

C. B. SAYER,
Secretary.

No. 1662.

BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, 3rd November 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

We beg to acknowledge receipt of your favour of the 17th ultimo for which we thank you and which was duly placed before our Committee.

In reply, we are directed to state that our Committee are in full agreement with the views you express and will be very pleased to arrange to confer with representatives of your Committee whenever modifications in the existing rules regarding Fire-Extinguishing Appliances are contemplated.—Yours faithfully,

A. F. FERGUSON & Co.,
Secretaries.

No. 774-24 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 7th December 1921.

THE SECRETARY,

BOMBAY FIRE INSURANCE ASSOCIATION,

Bombay.

DEAR SIR,

I am directed to acknowledge receipt of your letter, No. 1662, dated the 3rd November 1921, and to say that my Committee note with pleasure the information therein contained.—Yours faithfully,

C. B. SAYER,
Secretary.

Appendix H.

RESTRICTIONS ON CONSTRUCTION OF NEW MILLS WITHIN THE MUNICIPAL LIMITS OF BOMBAY.

Cutting from the issue of the "Advocate of India," Bombay, dated the 14th June 1921.

MILLS IN BOMBAY CITY.

FRESH CONSTRUCTIONS TO BE CONTROLLED.

The Municipal Commissioner has submitted a fresh report to the Corporation on the question of permitting the construction of new mills or large workshops within the existing municipal limits of Bombay.

The Commissioner says :—I am fully satisfied that it is necessary that the construction of new mills or large workshops within the existing municipal limits should be controlled and further that it is necessary similarly to control proposals to extend existing mills and workshops, in view of the present state of overcrowding and shortage of residential accommodation. At present Section 390 (2) of the Municipal Act gives the Commissioner power to refuse a permit if he is of opinion that the establishment of a factory, etc., is objectionable owing to the density of population in the neighbourhood or that it will be a nuisance.

A request to establish a new mill in the Worli area was refused by my predecessor Mr. Monie, on these grounds and no objection was raised as to the legality of the decision but I have reason to believe that such an objection if made might possibly have been sustained in the courts of law and that Section 390 as it at present stands is insufficient to prevent the establishment of factories, etc., in areas which are now residential areas and which clearly ought to be reserved as such.

I would therefore suggest that Section 390 (2) of the Municipal Act should be amended on the lines of Section 394 (3) of the Act so as to read somewhat as follows :—“It shall be in the discretion of the Commissioner (a) to grant any written permission referred to in sub-section (1) subject to such restrictions or conditions (if any) as he shall think fit to prescribe or (b) to withhold any such permission.”

A further difficulty arises in so far as the law gives no specific power to the Commissioner to refuse applications for the extension of an existing factory with the result that the present large mills are in a position to increase the number of their operatives indefinitely provided they can obtain land in the vicinity of the existing mills, and also in many cases small concerns for which permits cannot be reasonably refused when they are established, subsequently grow into large factories and become objectionable.

I am therefore of opinion that the extension or rebuilding of factories should also be subject to the previous written permission of the Commissioner who in that case also should be qualified either (1) to grant such permission subject to such restrictions or conditions as he shall think fit to prescribe or (2) to withhold such permission.

Further there should be some provision in the law giving power to the Commissioner to require a person, who erects, establishes, extends or rebuilds a factory, without written permission or contrary to the conditions attached to such permission to remove the factory, extension or part rebuilt and if he fails to do so to take steps to have such factory, extension or part built, removed or altered at the expense of the owner.

If the Corporation agree with this view I suggest that they should authorize the President to move Government to introduce the necessary legislation at the next convenient opportunity.

I would add that the difficulties pointed out are something more than theoretical. During the past year in at least two cases I found it impossible to prevent considerable extensions of existing mills in Bombay although in neither case was provision for housing the extra population made concurrently by the companies concerned.

The second portion of the Corporation resolution enquires what classes of mills or factories, it is proposed to locate outside the limits of the city. This is a matter on which I am in communication with the Improvement Trust and the Port Trust and the Development Board.

Proceedings at an interview between a deputation from the Bombay Millowners' Association and Mr. H. B. Clayton, I.C.S., Municipal Commissioner, Bombay, on Thursday, the 14th July 1921, at 12 noon, at the Municipal Offices in connection with the question of controlling the construction of new mills and the extension of existing mills in Bombay.

The deputation consisted of Mr. J. A. Kay (Chairman), Captain E. V. Sassoon, Deputy Chairman, Sir Vithaldas D. Thackersey, Kt., M.L.A., and Mr. H. Royal, Acting Assistant Secretary.

Mr. Kay, after introducing the deputation, thanked the Municipal Commissioner for meeting them and then read the following memorandum which had previously been drafted by the Chairman and approved by the members of the deputation :—

MEMORANDUM.

“The attention of the Committee of the Bombay Millowners' Association has been drawn to a report submitted to the Corporation by the Municipal Commissioner in connection with the construction of new mills or large workshops within the Municipal limits of the City.

In the report in question, the Commissioner asks that the powers granted to him under Section 390 (2) of the Municipal Act, whereby he is enabled to grant or refuse permission for the erection of new mills within the city area, should be made more explicit and definite. To that end the Commissioner suggests that section 390 (2) of the Act should be so amended as to read somewhat as follows:—"It shall be within the discretion of the Commissioner—

- (a) to grant any written permission referred to in sub-section (1) subject to such restrictions or conditions (if any) as he shall think fit to prescribe, or
- (b) to withhold any such permission."

To the Commissioner's proposals in the above direction, the Committee have no serious objections as they appreciate his desire to prevent overcrowding in the City and to ensure that the new residential areas shall be reserved as such.

The Commissioner, however, goes on to ask that the powers granted to him in respect of the construction of new mills should be extended to cover the case of extensions to, or re-building of, existing factories. The chief arguments urged by the Commissioner in support of his contention are:—

- (a) That the residential area of the City is so limited that nothing should be done which is likely to increase the labouring population.
- (b) That at present the large mills are in a position to increase the number of operatives employed indefinitely provided they can obtain land in the vicinity of their mills upon which extensions can be erected.
- (c) That in many cases small concerns for which permits cannot reasonably be refused when they are established subsequently grow into large factories and become objectionable.

The Committee are of opinion that under Section 390 of the Municipal Act, the Commissioner already possesses the necessary powers to prevent the extension of factories, by refusing to renew the licenses of such factories.

For several reasons which they will shortly show, the Committee are definitely opposed to the Commissioner's proposals in connection with the extension or re-building of existing mills. They are also strongly of opinion that the Commissioner's suggestions in that connection, if carried out, will entail the greatest hardship upon existing mills without conferring the slightest benefit upon the city generally.

With regard to the first argument advanced by the Commissioner, the Committee are in a position to prove that even if all the existing mills were to duplicate their present capacity which is not possible in many cases owing to the limited area of the land possessed by them or for financial reasons, the area that would be required to provide housing accommodation for the extra number of operatives represents only a fraction of the total area at present unbuilt upon and available for residential purposes generally.

With regard to the Commissioner's second contention, the Committee would point out that the area available in the vicinity of each mill for expansion is definitely prescribed in each instance and in many cases has been purchased by the Companies for that specific purpose. During the war the difficulty of procuring machinery and stores made it impossible for mills to carry out extensions upon any large scale but it would be inflicting serious hardship upon the mills which have had the foresight to purchase land in their vicinity against the time when machinery will again be forthcoming in sufficient quantities to permit of extension if such extensions are now prohibited.

In this connection the Committee would call attention to a very important point which the Commissioner has apparently overlooked in his present efforts to prevent overcrowding, namely, the fact that there is at present nothing to prevent mills from working double shifts and thereby employing a much larger number of additional operatives than they would require as the result of the most ambitious scheme of extension. Any restrictions placed upon the expansion of the industry upon natural lines must inevitably create a reaction in favour of double shift working as the only means left by which the progress of the industry may be maintained. The Committee of the Association have hitherto expressed themselves against double shift working for exactly the same reason that has prompted the Commissioner to make the present proposals, namely, the influx of extra labour it would involve and the consequent danger of overcrowding.

The Committee would add that the profits made by the industry during recent years have placed mill companies in a position to improve and extend their mills and, as they have already stated, had it not been for the difficulty of obtaining delivery of machinery, the extension of the majority of the mills would have been completed by now. The Committee submit that having regard to the increasing competition which they will have shortly to face from all parts of the world, it is extremely unwise to insist that many of the existing mills should remain for all time to come at a disadvantage with up-to-date mills and should never be given an opportunity to place themselves on an economical working basis by which means alone can they hold their own in the era of close competition which lies before them. Such reasons are not merely local but national ones too, as the prosperity of the country is so largely dependent upon the prosperity and progress of the Cotton Industry."

The Commissioner stated that he thought that the Mill Industry was taking undue alarm in regard to the proposals. He felt strongly that there should be no clash of interests, for the interests of the city were the interests of the Millowners. He could quite see their point in regard to the question of double shifts. Theoretically, he had the legal power to prevent extensions being made in that he could stop such mills from working by refusing to renew their licenses. But what he was endeavouring to do was to obtain power to prevent the establishment of factories, etc., in areas where they were likely to become a nuisance to the surrounding residents and also power to prevent the extension or re-building of existing factories in intensely populated areas without having to take the extreme step of refusing to renew the licenses of such factories.

The Chairman pointed out that the Millowners themselves were opposed to the erection of new factories in residential areas. But what they objected to principally was the proposal to prevent existing factories from being extended when it was found necessary to do so in order to work the mills economically, and more particularly, in cases where land had been purchased for this purpose some time before.

In reply to an enquiry by the Commissioner, Sir Vithaldas stated that he considered as an economical basis of working an average of 80—100 thousand spindles and 1,000 looms per mill. He felt that it would not be possible to lay down hard and fast rules as conditions were changing rapidly in Bombay.

Captain E. V. Sassoon stated that a couple of years back he decided to erect chawls for the accommodation of the hands employed in his mills. But, after consulting His Excellency the Governor of Bombay, he decided not to erect those chawls but to invest the money that he would have spent on the chawls in the Development Loan, as the erection of chawls for the mill operatives was a part of the Governor's Development Scheme. He had, therefore, invested 50 lakhs of rupees in the Development Loan. Recently, he found it necessary to extend one of his mills which would have represented the employment of an additional 200 hands. On applying to the Municipality for a permit to erect the extension, he was asked if he intended building housing accommodation for the hands and was, in effect, told that unless he built the houses he could not get permission to erect the extension. It seemed to him that though at the present time the

Municipal Commissioner had not a sound case in law, his department could still harass the Millowners and his fears were that if increased powers were given it would be almost impossible for mills to carry out any very necessary extensions.

Attention was also drawn to the case of the Sassoon Spinning and Weaving Mill which was recently partially burnt down and the difficulties experienced in obtaining the necessary permission for the re-building of the mill.

The Commissioner stated that it was impossible for him to go into details of every case personally, but that in the two cases just mentioned he would not, if the circumstances were as stated, withhold his permission.

The Commissioner added that the Millowners were looking at the question from the textile point of view only, whilst he had to look at it from a point of view covering the erection of all sorts of factories in Bombay.

In dealing with Millowners he felt that he was dealing with people who took a broad outlook on matters and realised that their interests were common with the interests of the rest of the City; but what he particularly wanted to prevent was the erection of small businesses which in themselves would not probably at the commencement be a nuisance to the residents in the neighbourhood but would grow up into large ones and become objectionable.

The Commissioner enquired as to what would be the convenient distance from the mill for the hands to reside.

Sir Vithaldas said he thought that they should reside say within a mile of the mill.

Sir Vithaldas pointed out that the Improvement Trust proposed to develop in the near future about 2,500 acres of building land which would provide for about 477,000 people. This included the building area in Worli and near King's Circle which provided for the rich and middle classes. In addition to this, the whole of the portion north of Worli in Mahim up to Sion and west of the railways was practically unbuilt upon and it contained about 1,200 acres or 6 million square yards. This area adjoined the principal mill area, and taking an average of 25 square yards per tenement which was usually calculated by the Improvement Trust, 240,000 tenements could be provided for the millhands, *i.e.*, about 960,000 persons could be accommodated. As a basis for calculation, however, he took this figure at 725,000 persons. In addition to these there was a large area of unbuilt land in the north of Parel which could easily accommodate about 200,000 persons. Therefore the total number of persons for whom land was available in the areas mentioned above was about 1,400,000. Taking also the new area to be brought within the Municipal limits on the north of Sion Causeway and the proposed Colaba Reclamation, there would be accommodation for a further 600,000 persons, making a grand total of 20 lakhs of persons. Against this the additional number of mill-hands required for running the mills even if they were duplicated, would be about 125,000, *i.e.*, about 6 per cent. of the total number of persons for whom accommodation was available.

The Commissioner stated that the whole matter would probably go before the Committee of the Corporation and if they agreed to his proposals the matter would then have to go to the Legislative Council and eventually if the amendment of the Municipal Act was passed by the Legislative Council, the permission of the Governor General in Council would have to be obtained before it actually became law. In his opinion it would take at least 3—5 years for the necessary amendment of the Municipal Act to become law. He suggested that a copy of the Chairman's memorandum might be sent to him so that he could place it before the Municipal Committee. The Association might at the same time request that they should be permitted to send, say, two representatives to discuss the question with the Committee.

The Chairman again thanked the Municipal Commissioner for his courtesy in receiving the deputation and hearing their views and the proceedings terminated.

Appendix I-1.

TOWN DUTY ON COTTON WASTE.

No. T. D.-194-A of 1920-21.

BOMBAY MUNICIPALITY,
BOMBAY, 18th January 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I have the honour to state that in connection with the levy under Section 3 of Act VII of 1920 of Town Duty on raw cotton imported into the City a question has arisen as to whether cotton waste comes under the category of raw cotton. I should be much obliged if your Committee would favour me with their opinion in the matter.—I have, etc.,

H. B. CLAYTON,
Municipal Commissioner.

No. 60-20 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th January 1921.

THE MUNICIPAL COMMISSIONER,
Bombay.

SIR,

I have the honour to acknowledge receipt of your letter No. T. D.-194-A of the 18th instant, and in reply to state that, in the opinion of my Committee, cotton waste, technically, is not raw cotton.—I have, etc.,

H. ROYAL,
for Secretary.

Appendix I-2.

TERMINAL TAX IN LIEU OF TOWN DUTY IN BOMBAY.

No. 20-412-A of 1920-21.

BOMBAY MUNICIPALITY,
BOMBAY, 18th February 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I have the honour, by direction, to inform you that a proposal is under consideration to substitute a non-refundable duty equivalent to a light Terminal Tax in place of the present Town

Duty and to request the favour of your views and any suggestions you may wish to offer. The articles so far proposed to be taxed are shown below :—

Name of Article.	Taxation.			Per
	Rs.	a.	p.	
Coal and Coke	0	0	6	Bengal Maund.
Dyes and Tans	0	0	6	"
Fodder	0	0	6	"
Hides and Skins	0	1	0	"
Gunnies	0	1	0	"
Oils	0	0	6	"
Oil seeds	0	0	1 $\frac{1}{4}$	"
Iron and Steel	0	0	6	"
Tea	0	7	0	"
Sugar, Molasses and Gur	0	0	6	"
Timber	0	1	0	"
Wool	0	1	0	"
Ghee	0	12	0	"
Wines and Spirits	0	2	0	Imperial Gallon.
Beer	0	0	3	"
Nuts and Dry Fruits	0	1	0	Bengal Maund.
Spices of all sorts	0	0	6	"
Motor Wagons	2	8	0	Per cent. on value.
Motor Cars				
Motor Cycles				
Machinery worked by electric, steam or manual power for mills and factories	2	8	0	"

I have, etc.,

H. WALD,

Dy. Assessor & Town Duty Refund Officer.

No. 182-36 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 22nd March 1921.

THE DY. ASSESSOR AND TOWN DUTY REFUND OFFICER,

BOMBAY MUNICIPALITY,

Bombay.

SIR,

I am directed to acknowledge receipt of your letter, No. 20-412-A, dated the 18th February 1921, advising my Committee of a proposal, now under consideration, to substitute a non-refundable duty on certain articles mentioned in your letter in place of the existing town duties imposed in accordance with the provisions of the Municipal Act.

In reply I am to state that, in the opinion of my Committee, the proposal in question is indefensible and objectionable from every point of view other than that of the Municipality itself and that it is the intention of my Committee to take every opportunity of opposing the same, as, in their opinion, it is not a terminal tax but an extension of the Imperial Customs Tariff. As the proposal stands at present it amounts to a tax not only upon the citizens of Bombay for the privilege of residing in this beautiful city but also upon the inhabitants of every town and village that derives its supplies through the port of Bombay. On such grounds a non-refundable duty of the nature now under consideration is monstrous in its incidence and my Committee believe that no legislature is likely to contemplate for one moment so far reaching a method of taxation affecting, as it will, more than one-third of the peoples of India solely for the benefit of the Bombay Municipality.

Without prejudice to the foregoing objection based on general grounds I am to state that my Committee desire to record their emphatic protest against the increase in the number of articles at present liable for town duties under Schedule H. As a specific instance my Committee desire particularly to quote the case of coal, of which commodity the members of this Association alone burn no less than 2,000 tons a day or more than 500,000 tons per annum. The amount likely to accrue annually to the Municipality from the proposed duty on coal merely on account of the members of this Association will therefore be about Rs. 5 lakhs, in addition to the heavy taxation they have already to bear for the benefit of the ratepayers of Bombay. What case, my Committee desire me to submit, can be made out for so enormous an increase in the levy on an infinitesimal fraction of the ratepayers of Bombay?

Finally I am to state that my Committee consider that the effect of levying the proposed enormous duties in the case of exports and imports, will be that the trade of this port will be diverted to other ports where no such vexatious and excessive duties exist.

I am accordingly to state that my Committee hope that the proposal under reference will speedily be dropped and that no extension of Schedule H, or any variation of it, will be sought by the Bombay Municipality.—I have, etc.,

C. B. SAYER,

Secretary.

Appendix J-1.

TARIFF VALUATIONS UNDER THE COTTON DUTIES ACT.

No. $\frac{96}{\text{Ex}}$ of 1921.

BOMBAY COLLECTOR'S OFFICE,
COTTON EXCISE DEPARTMENT,
BOMBAY, 27th January 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I have the honour to send you herewith a statement of the revised valuations of cotton goods which I propose under the Cotton Duties Act II of 1896 to be discussed with the Director General of Commercial Intelligence at the meeting which is to take place, I understand, on Monday the 7th February 1921.

2. Ten spare copies of the current tariff rate list are forwarded herewith for the use of the members.

3. As an alternative to the present system of fixing tariff rates annually, a proposal has been made to recover the duty *ad valorem* on the gross production and sales as ascertained from the goods, and profit and loss accounts, etc., of the Mills, as being more equitable both to Government and the Mills than a tariff system. The alternative proposal may therefore be placed before your Committee at an early date so that they have sufficient time to think over it and state their views at the meeting referred to above.—I have, etc.,

J. P. BRANDER,
Collector of Bombay.

No. 100-25 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 10th February 1921.

THE COLLECTOR OF BOMBAY,

Bombay.

SIR,

I am directed to acknowledge receipt of your letter No. 96-Ex., dated the 27th January 1921, and its accompaniments, and in reply to state that the alternative to the present system of fixing tariff rates annually referred to in your letter has received the careful consideration of my Committee.

2. As a result I am to state that my Committee cannot see their way to approve the alternative system in question in view of the many practical difficulties they foresee in the way of its adoption. At the same time, however, I am to refer to the statement made by the then Viceroy, the Right Honourable Lord Hardinge, in his speech in the Imperial Legislative Council on the 24th March 1916, and, in particular, to the assurance then given that the excise duty on cotton goods should be abolished as soon as financial considerations would permit.

3. While therefore my Committee oppose the alternative suggestion made in your letter on practical grounds they are also of opinion that the present system should be continued until the abolition of the duties themselves in the terms of Lord Hardinge's assurance and they desire strongly to urge upon Government the desirability of giving immediate effect to the assurance in question.—I have, etc.,

C. B. SAYER,
Secretary.

Appendix J-2.

EXCISE DUTY ON CLOTH.

METHOD OF ASSESSMENT IN MOFUSSIL.

No. 2-1001.

THE BURHANPUR TAPTI MILL, LD.,
No. 23, MEDOWS STREET, FORT,
BOMBAY, 1st June 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

The Central Provinces Authorities under whose jurisdiction our Mill is situate have hitherto been charging the Excise Duty on Cloth on the basis of the nominal weight of the cloth. They now, however, propose that the actual weight of the cloth produced should be henceforth treated as the basis of the duty, which is likely to compel the Mill to pay a larger amount than that calculated on the basis of Nominal Weight. Before we make any representation to Government on the subject we shall feel obliged if you will be good enough to inform us what is the prevailing system in Bombay in this connection.—Yours faithfully,

COWASJEE DINSHAW & BROS.,
Secretaries, Treasurers and Agents.

No. 334-87 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 7th June 1921.

THE SECRETARIES, TREASURERS & AGENTS,
THE BURHANPUR TAPTI MILL, LTD.,
No. 23, Medows Street, Fort.

DEAR SIRS,

I am directed to acknowledge receipt of your letter No. 2-1001 of the 1st instant and in reply to state that it is the usual practice in Bombay for excise duty to be charged on the nominal weight of the cloth.—Yours faithfully,

H. ROYAL,
for Secretary.

No. 2-1320.

THE BURHANPUR TAPTI MILL, LTD.,
 No. 23, MEDOWS STREET, FORT,
 BOMBAY, 3rd August 1921

THE SECRETARY,
 MILLOWNERS' ASSOCIATION,
 Bombay.

DEAR SIR,

With reference to your letter No. 334-87, dated 7th June 1921, on the subject of Excise Duty on cloth in the Central Provinces we beg to say that we had made a representation to the Chief Customs Authorities at Nagpur, and in reply we have received a letter from him, dated the 28th July 1921, a copy of which is enclosed herein. You will observe from this, the Central Provinces Authorities insist on charging duty on the actual weight of the cloth instead of on the nominal weight as has hitherto been done, and which is also the practice in Bombay. Under the circumstances, we request that your Committee may kindly take up this matter with the Authorities and make a strong representation to them. Early steps will oblige.—Yours faithfully,

COWASJEE DINSHAW & BROS.,
Secretaries, Treasurers & Agents.

 No. 938.

NAGPUR, the 28th July 1921.

THE MANAGER,
 BURHANPUR TAPTI MILLS,
 Lalbag, Burhanpur.

SIR,

With reference to your letter No. 1219, dated the 10th June 1921, on the subject of adoption of actual weight, I have the honour to state that as all the Mills in these Provinces have adopted actual weight, I regret that no exception can be made in your case.—I have, etc.,

(Signature illegible.)
Superintendent,
 for *Chief Customs Authority,*
Central Provinces & Berar.

 No. 507-87 of 1921.

MILLOWNERS' ASSOCIATION,
 BOMBAY, 23rd August 1921.

THE SECRETARIES, TREASURERS AND AGENTS,
 THE BURHANPUR TAPTI MILL, LTD.,
 No. 23, Medows Street, Fort.

DEAR SIRS,

I am directed to acknowledge receipt of your letter of the 3rd instant with further reference to the question of Excise Duty on cloth and in reply to state that, in the opinion of my Committee, the dispute under reference is solely a matter between the mill you represent and the authorities concerned.

Under the circumstances my Committee regret their inability to intervene.

Yours faithfully,
 C. B. SAYER.
Secretary.

No. 3522.

DATED NAGPUR, *the 17th December 1921.*

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I have the honour to invite your attention to Section 6 of the Cotton Duties Act II of 1896 and to request that you will kindly let me know what weight whether actual, standard, or nominal, is adopted in calculating the duty on the goods produced.—I have, etc.,

Signature illegible

*Superintendent,**for Chief Customs Authority,**Central Provinces & Berar.*

 No. 806-87 of 1921.

 MILLOWNERS' ASSOCIATION,
 BOMBAY, *19th December 1921.*

THE CHIEF CUSTOMS AUTHORITY,

CENTRAL PROVINCES & BERAR,

Nagpur.

SIR,

I have the honour to acknowledge receipt of your letter, No. 3522, dated the 17th December 1921, and in reply to state that it is the usual practice in Bombay for Excise Duty to be assessed on the nominal weight of the cloth.—I have, etc.,

C. B. SAYER,

Secretary.

 Appendix K.

 OCTROI IN BURHANPUR.

No. 2-659.

 THE BURHANPUR TAPTI MILL, LTD.,
 No. 23, MEDOWS STREET, FORT,
 BOMBAY, *8th April 1921.*

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

Our Mill is situated near the Burhanpur Railway Station and the town of Burhanpur is at a distance of 3 miles from the station. Until a short while ago the neighbourhood in which our Mill is situated was not included within the Municipal area of the town of Burhanpur. Recently, however, the limits of this Municipal area were extended so as to include our Mill, evidently to give to the Burhanpur Municipality the advantage of receiving the Octroi Duty on the goods arriving at our Mill, worth lakhs of rupees every year. Since then we have been paying a large amount by way of Octroi Duty on various articles. We have now received a

notice from the Municipal Secretary, Burhanpur, that the Municipal Committee of Burhanpur proposed to make certain amendment in the Octroi Schedule as sanctioned in Notification No. 129, dated 9th February 1911, and that the proposed rule will be taken into consideration very shortly, and, therefore, any objection or suggestions in respect thereof must be forwarded to the Secretary to the Committee before the 12th instant.

We find two items which are heavily taxed and whose increased duty is thus objectionable, *viz.*, Coal, duty on which is proposed to be increased from 9 pies to 10 pies per maund and Teak for building from Rs. 3-2-0 to Rs. 4-11-0 per cwt. Whilst the Bombay Municipality is charging duty on Coal only at the rate of 3 pies per maund. You will thus perceive that the proposed enhancement of Octroi duty is likely to be a very heavy burden on our Mill especially in bad times. We shall, therefore, deem it a great favour if your Committee will kindly take up this matter and make a suitable representation to the Municipality at Burhanpur before the time limit given by them, *viz.*, the 12th instant.—Yours faithfully,

COWASJEE DINSHAW & BROS.,
Secretaries, Treasurers & Agents.

No. 291-59 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th May 1921.

THE SECRETARIES, TREASURERS AND AGENTS,
THE BURHANPUR TAPTI MILL, LTD.,
No. 23, Meadows Street, Fort.

DEAR SIR,

With reference to your letter No. 2-659 of the 8th ultimo, in connection with the levy of Octroi duties by the Burhanpur Municipality, I am to state that as the matter is purely a local one my Committee do not feel that they can conveniently interfere. They would suggest, however, that you should endeavour to get the representative for Khandeish or any other representative in the Bombay Legislative Council to bring the matter indirectly to the notice of the Government of Bombay by interpellations in Council.—Yours faithfully,

H. ROYAL,
for Secretary.

Appendix L-1.

FISCAL AUTONOMY FOR INDIA.

No. 762-A.

FINANCIAL DEPARTMENT,
SECRETARIAT, FORT, BOMBAY,
Dated the 26th September 1921.

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION,
Bombay.

Subject:—Resolution of the Government of India regarding Fiscal Autonomy.

SIR,

I am directed, by the Governor in Council, to forward, for the information of the Association, a copy of the Resolution of the Government of India, Department of Commerce, No. 526S, dated the 29th August 1921.—I have, etc.,

S. APTE,
for Deputy Secretary to the Government of Bombay.

No. 5268.

GOVERNMENT OF INDIA.
DEPARTMENT OF COMMERCE.

Simla, the 29th August 1921.

TRADE AFTER THE WAR (IMPERIAL PREFERENCE).

RESOLUTION.

The following papers are published for general information :—

I.

Despatch to His Majesty's Secretary of State for India, No. 16, dated the 21st April 1921, regarding fiscal autonomy.

We have the honour to report for your information that a Resolution was passed in the Council of State on the 23rd February last in the following terms :—

“The Council recommends to the Governor-General in Council that His Majesty's Government be addressed through the Secretary of State with a prayer that the Government of India be granted full fiscal autonomy subject to the provisions of the Government of India Act.”

2. The last ten words of this Resolution were substituted on the motion of our late colleague Sir George Barnes for the words “under the direction of the Indian Legislature” which appeared in the Resolution as moved by the Hon'ble Mr. Lalubhai Samaldas. We were unable to accept the Resolution in its original form as it proposed that in fiscal matters the Government of India should be subject only to the control of the Indian Legislature. We regarded this proposal as being inconsistent with the provisions of the Government of India Act. The Resolution as amended indicates the agreement of the Council of State with the views expressed on the subject of fiscal autonomy by the Joint Select Committee in its remarks on Clause 33 of the Government of India Bill. The Joint Committee pointed out that fiscal autonomy could not be guaranteed to India by statute without limiting the ultimate power of Parliament to control the administration of India and without limiting the power of veto which vests in the Crown. It took the view that fiscal autonomy could be assured to India only by the acknowledgment of a convention, and it expressed the opinion that, in order that a convention of this kind might grow up, the Secretary of State should, as far as possible, avoid interference when the Government of India and the Legislature were in agreement and that his intervention, when it did take place, should be limited to safeguarding the international obligations of the Empire or any fiscal arrangements within the Empire to which His Majesty's Government was a party.

3. We request that the Resolution may be laid before His Majesty's Government.

II.

Despatch from His Majesty's Secretary of State for India, No. 70-Revenue, dated the 30th June 1921.

I have received and noted on behalf of His Majesty's Government the Despatch of Your Excellency's Government, No. 16 (Department of Commerce), dated 21st April 1921, which communicated the Resolution passed in the Council of State on 23rd February 1921, recommending that His Majesty's Government should be addressed with a prayer that the Government of India be granted full fiscal autonomy subject to the provisions of the Government of India Act.

2. In this connection I would refer to my reply to the deputation from Lancashire received at the India Office on 23rd March 1921, forwarded with my Despatch No. 44 (Revenue), dated the 21st April 1921, from which it will appear that I have, on behalf of His Majesty's Government, accepted the principle recommended by the Joint Committee in their report on clause 33 of the Government of India Bill.

III.

Extract from the reply of the Secretary of State to the deputation from Lancashire on the Indian Import Duties on Cotton Goods, received at the India Office on the 23rd March 1921.

Now the last point that I want to draw your attention to is this. You, gentlemen, have quoted to me from one part of the room after another what happened in 1917; but I venture with great respect to point out to you that you have omitted the equally important events of 1919. This whole question was dealt with in 1919 when the Government of India Bill was under discussion. At the Joint Committee of both Houses which sat upon that Bill one of the members of the Committee moved an amendment to the Bill, that there should be no interference with any fiscal measure proposed by the Government of India. This was rejected on the ground that it was constitutionally impossible. The Joint Committee reported on this matter to both Houses of Parliament, and the Joint Committee's Report is so important that I venture, although it must be familiar to you, to read it to you again. "The Committee have given most careful consideration"—this was what Lord Selborne's Committee said "to the relations of the Secretary of State with the Government of India, and through it with the provincial Governments. In the relations of the Secretary of State with the Governor-General in Council the Committee are not of opinion that any statutory change can be made, so long as the Governor-General remains responsible to Parliament; but in practice the conventions which now govern these relations may wisely be modified to meet fresh circumstances caused by the creation of a Legislative Assembly with a large elected majority. In the exercise of his responsibility to Parliament which he cannot delegate to anyone else, the Secretary of State may reasonably consider that only in exceptional circumstances should he be called upon to intervene in matters of purely Indian interest where the Government and the Legislature of India are in agreement. This examination of the general proposition leads inevitably to the consideration of one special case of non-intervention. Nothing is more likely to endanger the good relations between India and Great Britain than a belief that India's fiscal policy is dictated from Whitehall in the interests of the trade of Great Britain. That such a belief exists at the moment there can be no doubt. That there ought to be no room for it in the future is equally clear. India's position in the Imperial Conference opened the door to negotiation between India and the rest of the Empire, but negotiation without power to legislate is likely to remain ineffective. A satisfactory solution of the question can only be guaranteed by the grant of liberty to the Government of India to devise those tariff arrangements which seem best fitted to India's needs as an integral portion of the British Empire. It cannot be guaranteed by Statute of without limiting the ultimate power of Parliament to control the administration of India, and without limiting the power veto which rests in the Crown; and neither of these limitations finds a place in any of the Statutes in the British Empire. It can only therefore be assured by an acknowledgment of a convention. Whatever be the right fiscal policy for India, for the needs of her consumers as well as for her manufacturers, it is quite clear that she should have the same liberty to consider her interests as Great Britain, Australia, New Zealand, Canada and South Africa. In the opinion of the Committee, therefore, the Secretary of State should as far as possible avoid interference on this subject when the Government of India and its Legislature are in agreement and they think that his intervention, when it does take place, should be limited to safeguarding the international obligations of the Empire or any fiscal arrangements within the Empire to which His Majesty's Government is a party."

Now these are very strong words which, except for some timely warning by my honourable friend the Member for Oldham, almost passed unchallenged in the House of Commons ; but when the Bill came for third reading to the House of Lords, Lord Curzon, speaking on behalf of His Majesty's Government, pointed out the great change which had been instituted in these matters by what amounted to the grant of fiscal autonomy to India. I will read you his words if you like, but I am sure they must be familiar to most of you, and I do not want to waste your time. I can paraphrase them in the words of one of the speakers this afternoon: the people of India are plain humble people and they regard a promise as a promise ; and, after that Report by an authoritative Committee of both Houses and Lord Curzon's promise in the House of Lords, it was absolutely impossible for me to interfere with the right which I believe was wisely given and which I am determined to maintain—to give to the Government of India the right to consider the interests of India first, just as we, without any complaint from any other parts of the Empire, and the other parts of the Empire without any complaint from us, have always chosen the tariff arrangements which they think best fitted for their needs, thinking of their own citizens first. Nothing could be worse for what I have set my heart upon—India as a willing contented partner in the British Empire—nothing could be worse from that point of view than to promise her through the mouth of Parliament these rights and liberties, and then, when they are only accidentally applied because of the sudden need for revenue which was never foreseen before the fall in the exchange took place suddenly, to say : “ We made a mistake in giving you this right ; we are now going to do the very thing that we said we would not do—interfere with your fiscal arrangements for the benefit of British trade.”

ORDERED that a copy be forwarded to all Local Governments and administrations and that it be published in the Supplement to the *Gazette of India*.

C. A. INNES,

Secretary to the Government of India.

Appendix L-2.

INDIAN FISCAL COMMISSION.

Extract from the proceedings at a meeting of the Indian Legislative Council held at Delhi on Thursday, 19th February 1920.

The Hon'ble Sir George Barnes, in moving the resolution re the appointment of a Committee to examine the trade statistics, said :

“ Sir, I beg to move the Resolution which stands in my name, namely :—

‘ That this Council recommends to the Governor General in Council that he appoint a Committee consisting of the Hon'ble Sir Claude Hill, the Hon'ble Mr. Mant, the Hon'ble Mr. Ley, the Hon'ble Mr. B. N. Sarma, the Hon'ble Sir Dinshaw Wacha, the Hon'ble Mr. Crum, the Hon'ble Mr. Paton, the Hon'ble Sir Zulfikar Ali Khan, the Hon'ble Sir Fazulbhoy Currimbhoy, the Hon'ble Rai Sita Nath Ray Bahadur, the Hon'ble Dr. Tej Bahadur Sapru, the Hon'ble Sir Gangadhar Chitnavis and myself to examine the trade statistics and to consider and report to the Governor General in Council whether or not it is advisable to apply to the Indian Customs Tariff a system of preference in favour of goods of Empire origin.’

“ This may seem, and indeed is, a very large question for a Committee of this Council to approach, and I want to explain why I suggest that it should be approached in this way. His Excellency the Viceroy, when he addressed the Association of Chambers of Commerce in Calcutta last month made it quite clear, as perhaps you will remember, that the Government of India do not wish to make any general change in the traditional policy

of Government in tariff matters without the support of public opinion. It may be said that it is impossible for a Committee of this Council, in the time at their disposal during this Session, to go into the question as deeply as may be desired, and I quite realise the validity of this criticism. But it does seem to me that they can at any rate examine the statistical position, and without going into any very elaborate detail give their opinion on the question whether the admission of preference as a general policy into our Customs tariff would or would not be to the benefit of India. I feel sure that the publication of their opinion, and of such papers on the subject as they think fit to publish will be a valuable guide to the formation of sound opinion by others outside the Council Chamber who are interested in the subject.

“ I may be asked what is the object of the Government in raising this very difficult and thorny question at the present moment ? The reason is that the principle of Imperial preference has been recently adopted in the tariff of the United Kingdom and in the tariffs of several of the Dominions. The question has consequently become one of practical politics for India, and it seems to the Government that the time has come for examining the question afresh. As, Sir, you are aware, the question was carefully examined during Lord Curzon’s Viceroyalty, and the results of that examination are contained in an exhaustive Minute by Sir Edward Law. In the despatch which covered the Minute and which has been published, Lord Curzon’s Government came to a conclusion against adopting a scheme of Imperial preference, and this Despatch and Minute must form the starting point for any new inquiry. My Department, I need hardly say, has made an examination of the statistical position as it exists at present in comparison with that which obtained when Sir Edward Law’s Minute was written ; but we believe that the practical knowledge which the gentlemen whose names have been suggested as Members of the Committee can bring to bear on the subject will be most helpful, and will do much to secure a true view of the effect preferential duties on the trades in which British India is interested.

“ If this Council then, accepts the Resolution which I put forward, the first papers which will need their careful consideration are the Minute and Despatch of 1903. I do not propose at the present moment to weary the Council with a mass of figures but I think, they may be interested to know how the statistical position in 1903 compares with the statistical position for the year before the war which is the latest year which is really worth considering. In 1903, the United Kingdom’s share of our import trade was 66·5 per cent., the share of other parts of the Empire was 9·5 per cent., and the share of foreign countries was 24 per cent. In the year before the war, the United Kingdom’s share had fallen to 64 per cent., the share of other parts of the Empire to 5 per cent., and the share of foreign countries had risen to 31 per cent. As regards the export trade, the United Kingdom’s share had fallen from 25 to 23·5 per cent., the share of other parts of the Empire had risen from 13 to 14 per cent., and the share of foreign countries had risen from 62·5 to 65·5 per cent. As far as statistics of imports and exports go, the two positions in 1903 and 1914 are therefore similar to an extraordinary degree when we take into account the great changes which the world has undergone during the past five years. Indeed, the variations are so slight that they would not seem *prima facie* to vitiate the general conclusion reached in 1903 that India can have little to gain from a scheme of Imperial preference. There are, however, other sides of the question which will deserve the attention of the Committee if it is eventually appointed. In the first place, I would observe that the adverse decision of Lord Curzon’s Government was based in some measure on the danger of reprisals by foreign nations. We should like to have the opinion of the Members of the Committee, who have many of them got special means of forming an estimate on this point, whether that danger is to-day a real one, or as serious as it seemed to Lord Curzon’s Government. The position is further changed, in the

second place, by the adoption of a policy of preference in other parts of the Empire, including the United Kingdom. The Government desire that the question should be looked at quite dispassionately, and in the first instance from a purely interested point of view. What has India prospectively to gain or to lose? Supposing a scheme of preference to goods of Empire origin is generally adopted, as in fact in actual practice it already has been in portions of the Empire, will it be a wise policy in our own interests to abstain, or will it be wiser for India to join any such scheme? We must remember, I think, that we hope in the future to be something more than a source of supply of raw materials for other people's industries to work up. We look forward to the development of our own industries. I think we are even justified in looking forward to the possibility of finding export markets for our manufactured products either within the Empire or without. I think I might reasonably say that there are some portions of the Empire, not far from our own shores, which we might justly look upon as a natural outlet for our goods. If we are to compete on unfavourable terms in those markets with other portions of the Empire which are admitted to preferential duties, it would seem *prima facie* that we should be placing ourselves at the outset at a disadvantage.

"This, of course, is only one aspect of the case, which has many sides to it, and I do not wish to be thought in any way as suggesting a decision in favour of one side or the other. Nor again do I wish to be interpreted as suggesting that the matter should be looked at absolutely from a selfish point of view. As His Excellency the Viceroy remarked to the Associated Chambers of Commerce while it is the interests of India to which we have first to look, it will be unwise to take a wholly parochial view, and in developing the tariff policy of the future, we ought to be able to evolve some system which will be to the advantage not of ourselves alone, but also of the Empire of which we are a part. And here, I may remind the Council that this is not the first occasion on which the question has been discussed in this Council. Seven years ago, on 17th March 1913, the Hon'ble Sir Gangadhar Chitnavis (who I am glad to say is still a Member of this Council) moved a Resolution in the following terms:—

'That this Council recommends to the Governor General in Council the desirability, in view of the loss of opium revenue, of considering financial measures for strengthening the resources of Government, with special reference to the possibility of increasing the revenue under a system of preferential tariffs with the United Kingdom and the Colonies.'

"In a carefully reasoned speech, he quoted the trade figures which were then applicable, and urged that India had nothing to fear from retaliation in the event of her increasing her import duties with the object of giving preference to other parts of the Empire. The figures on which the proposed Committee must work are of course the most recent figures. But there are parts of Sir Gangadhar's speech which apply to present conditions as much as they did when his speech was delivered, and I should like to make my apologies to him for quoting a few sentences from what he said. He asked:—

'What has India to gain by a scheme of Imperial preference? Her exports to the United Kingdom, for instance, are much smaller than her imports thence. She will have to give preference in a great many things and will receive a preference in a very few. Sir, I admit the premises, but I deny the conclusion. It is true that we ask for very little—favourable terms for our cotton goods, our sugar, our tea, tobacco and coffee, and it is true that we can give a great deal. But I maintain that this is not a question to be treated in the spirit of a petty huckster lamenting over a one-sided bargain. There are likewise other advantages to be reaped from Imperial preference, of which I need but mention one as an instance, the solidarity of the Empire.'

Those were Sir Gangadhar's words. Since then, the position has been somewhat changed by the adoption of the principle of preference in the United Kingdom Budget. Our tea, tobacco and coffee are all given a preference on entry into the United Kingdom.

Our sugar would be entitled to a preference if we had any to export, but, unfortunately, India is an importer of sugar and not an exporter. With regard to cotton goods, the position is somewhat changed since the date when Sir Gangadhar made his speech. There was then an import duty of $3\frac{1}{2}$ per cent. on cotton piece-goods and a corresponding excise duty of $3\frac{1}{2}$ per cent. The import duty has, as you all know, been raised since then to $7\frac{1}{2}$ per cent., while the excise duty remains at its old figure of $3\frac{1}{2}$ per cent. Thus, the excise duty at present forms a much smaller proportion of the import duty than it did in 1903 or in 1913. I only refer to this matter here because I wish to add that, in the view of the Government of India, it must be a condition of the acceptance of the principle of Imperial preference by India that the excise duty on cotton piece-goods should be totally abolished.

“ Now, Sir, I want again to make it quite clear that this is not a Resolution in favour of Imperial preference. We only want the position to be examined. It is a Resolution for the appointment of a Committee whose duty it will be to give their opinion on the question of policy; that is to say, whether, viewed in the cold light of statistics, it will be consistent with the interests of India to apply to the Indian Customs tariff a system of preference in favour of goods of Empire origin.”

No. 1047.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

Trade after the War—Imperial Preference.

Simla, the 13th April 1920.

PUBLICATION OF REPORT OF COMMITTEE ON THE SUBJECT OF IMPERIAL PREFERENCE.

RESOLUTION.

In accordance with the Resolution on the subject of Imperial Preference moved by the Hon'ble Sir George Barnes in the Imperial Legislative Council on the 19th February 1920, and adopted with certain amendments by the Council, His Excellency the Governor General in Council appointed a Committee, in the Resolution in this Department, No. 1783-D., dated the 27th idem, to examine the trade statistics and to consider and report whether or not it is advisable to apply to the Indian Customs Tariff a system of preference in favour of goods of Empire origin, and as to the best method of considering the future fiscal policy of India. The members of this Committee (with the exception of the Hon'ble Dr. Tej Bahadur Sapru who was unavoidably absent) met on several occasions at Delhi and their report, which has now been received by the Government of India is published for general information.

2. The recommendation made by the Committee is receiving the careful consideration of the Government of India and their decision will be notified as soon as possible.

Ordered, that a copy of the Resolution be forwarded to all members of the Committee and to the Finance Department.

Ordered also, that a copy of the Resolution be published in the supplement of the Gazette of India.

(Sd.) C. A. INNES.

REPORT OF COMMITTEE.

In accordance with our terms of reference, we have examined the trade statistics of imports into, and exports from India. Statistics have also been laid before us relating to the imports into the United Kingdom and other principal parts of the British Empire of certain articles which India produces, or which there is a likelihood of her producing in the near future. We

attach to this report a copy of a memorandum which has been laid before us and statements showing the value of and the duty at present levied on, the imports of these articles into the United Kingdom and the principal Dominions in the years 1912 and 1918. (For Memorandum and Statements see pp. 908-1001 of the supplement to the Gazette of India dated 17th April 1920.)

2. We first considered the question whether the application to the Indian Customs Tariff of a system of preference in favour of goods of Empire origin would be likely to involve any danger of retaliation by countries outside the Empire in respect of our export trade. So far as we are able to judge, we are unanimously of opinion that in view of the demand for our raw materials, there is no danger to be feared on this score, and that the apprehensions of Lord Curzon's Government in respect of this particular aspect of the question would in present circumstances be unreal.

3. Having disposed of this aspect of the question, we considered generally in what directions loss and in what directions gain would be likely to result from the adoption of a system of preference in our import tariff. It seemed to us probable that if we are to secure from our customs duties, the financial resources which we require, the adoption of a system of Imperial preference would entail the raising of the present import duties against foreign nations. This would presumably result in raising to some extent the prices of imported commodities to the consumer in India, and from this aspect would be likely to be injurious. Looking to the profit side, the number of commodities in our export trade which might be expected to benefit by an increased market within the Empire, appeared to us to be limited. Our general conclusion is that India is neither likely to gain nor to lose appreciably on the balance by the adoption of a moderate preference in our import duties.

4. Though these are our provisional conclusions, we feel that we are not able to give an authoritative opinion on the subject and we consider that such an opinion can best be obtained through the recommendation which we make below.

5. By our terms of reference we were asked to report as to the best method of considering the future fiscal policy of India. We think that this can only be effectively enquired into by means of a Commission with power to take evidence in various parts of the country from all the interests concerned, from importers and exporters, producers and manufacturers, and from persons entitled to speak on behalf of the consumers. In this connection we think it right to draw attention to the fact that fiscal questions were specifically excluded from the purview of the Indian Industrial Commission, and it seems to us desirable that the enquiries of that Commission should now be followed by the appointment as early as convenient of an equally strong and representative Commission to examine the whole question of the future fiscal policy of India.

D. E. Wacha.

A. H. Ley.

Sita Nath Roy.

Fazulbhoy Currimbhoy.

G. M. Chitnavis.

B. N. Sarma.

G. S. Barnes.

Claude H. Hill.

R. A. Mant.

Zulfiqar Ali Khan.

W. E. Crum.

Nigel F. Paton.

I agree, but I would substitute for the words "in present circumstances" in the last line of paragraph 2 the words "so long as existing conditions continue" to make my meaning clear.

B. N. Sarma.

No. 148.

INDIAN FISCAL COMMISSION,

SIMLA, the 10th October 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I am directed to forward herewith a list of the questions prepared for witnesses giving written evidence for the Indian Fiscal Commission, and to say that the Commission would be glad to receive the views of the Association on such of the points as they may wish to deal with. I am also to request that copies of the questionnaire may be distributed to such members of the Association as are likely to wish to give evidence.—I have, etc.,

H. G. HAIG,

Secretary, Indian Fiscal Commission.

List of questions for witnesses giving written evidence for the Indian Fiscal Commission.

EXPLANATORY NOTE.

The following questions have been framed with a view to indicating the main aspects of the enquiry to be undertaken by the Fiscal Commission, so far as the President and those Members of the Commission whom he has been able to consult can at present judge of them. Section A. and B. are intended to cover the general problems which will arise for consideration in determining the future direction of fiscal policy and in deciding whether India should adopt a policy of Imperial Preference. The remaining sections contain questions designed to elicit not only the opinions but the definite experience of those engaged in the various branches of industry and commerce. In the case of answers to these questions the Commission will naturally attach special importance to conclusions resting on a solid foundation of facts and figures.

2. It is not intended that those who are engaged in industry and commerce should confine themselves to the special sections dealing with their particular business. On the contrary, there are many questions in Sections A. and B. which require for their adequate consideration an intimate acquaintance with business conditions, and it is hoped that those who have such special knowledge will give the Commission the benefit of their general views on the important and difficult problems that arise.

3. As explained above, the questions are designed to cover the whole field of the enquiry, so far as it can be outlined at this stage. It is not therefore expected that each witness should attempt to answer all the questions. If a witness wishes to give his views on any points relevant to the enquiry which have not been included in the questionnaire, it would be convenient that such points should be dealt with in a supplementary statement.

4. The Commission is inviting either directly or through Local Governments various associations and individuals to forward in writing their replies to the questionnaire. The Commission will also be glad to receive replies from any associations or individuals not so invited who may wish to represent their views. Copies of the questionnaire can be obtained from the Secretary, Indian Fiscal Commission, Simla, on application.

5. The Commission assembles in the first half of November and the early receipt of written replies to the questions would greatly facilitate its work. After perusal of the replies the Commission will select certain witnesses for oral examination. To give adequate time for this, it

is requested that replies may be despatched so as to arrive at least three weeks before the date on which the witness is likely to be examined. The provisional programme of the tour of the Commission indicating the approximate dates on which oral evidence will be taken at each centre is as follows:—

Assemble Bombay early in November 1921. No evidence will be taken at Bombay at this time.				
Depart	..	..	Bombay	.. 24th November.
Arrive	..	..	Karachi	.. 26th November.
Depart	..	..	..	.. 2nd December.
Arrive	..	..	Lahore	.. 3rd December.
Depart	..	..	..	.. 9th December.
Arrive	..	..	Delhi.	.. 10th December
Depart	..	..	..	.. 15th December
Arrive	..	..	Cawnpore	.. 16th December.
Depart	..	..	..	.. 21st December.
Ressemble	..	..	Calcutta	.. 5th January 1922.
Depart	..	..	..	.. 20th January.
Arrive	..	..	Rangoon	.. 23rd January.
Depart	..	..	..	.. 27th January.
Arrive	..	..	Madras ..	.. 30th January.
Depart	..	..	..	.. 7th February.
Reassemble	..	..	Bombay	.. 20th February.
Depart	..	..	..	.. 6th March.
Arrive	..	..	Delhi	.. 8th March.

Delhi evidence will be taken at this time and not in March.

6. Replies and all communications should be addressed to the Secretary, Indian Fiscal Commission, Simla, up to the 31st October 1921. Thereafter they should be addressed to the Secretary, Indian Fiscal Commission, Camp, without the addition of the name of any post town.

QUESTIONS FOR WITNESSES.

A.—GENERAL.

The existing Indian import tariff is based primarily on revenue considerations. But it has been modified with a view to admitting free or at the favourable rate of 2½ per cent. articles the cheap import of which was considered desirable in the interests of the country. Thus certain raw materials, manures, agricultural implements, dairy appliances and cotton yarn are admitted free. Machinery, iron and steel and Railway plant and rolling stock pay only 2½ per cent. *ad valorem*. The general rate, under which come the bulk of imports, is 11 per cent. *ad valorem*, while certain articles such as motor cars, jewellery and silk goods have been specially subjected from revenue considerations to a duty of 20 per cent. Sugar is charged at a special rate of 15 per cent. and high duties are imposed for revenue purposes on tobacco and liquors. An excise duty at the rate of 3½ per cent. is levied on all woven cotton goods manufactured in power mills in British India.

Export duties imposed for revenue purposes are at present levied on raw and manufactured jute, rice and tea. In 1919 an export duty was also imposed on raw hides and skins, with a rebate of ¾ of the duty on hides and skins exported to any part of the Empire. The object of the duty was partly to foster the Indian tanning industry and partly to maintain a key industry within the Empire.

1. Do you generally favour a policy of free trade or protection? If the former, have you any objection to the imposition of customs duties for the purpose of obtaining revenue? A Revenue
Tariff.
2. Do you consider that a tariff provides a more or a less suitable form of taxation for India than direct taxation? If fresh taxation were necessary, would you prefer an increase in customs to an increase in direct taxation?
3. If you accept the principle of imposing a tariff for revenue purposes, would you suggest any change in the list of articles taxed or in the rate of taxation?
4. Do you consider that the tariff should continue to be based on existing principles? If so, please explain your views as to the advantages of this policy.
5. What effect do you consider the existing tariff policy has had on Indian industries in the past, and what effects on Indian industries would you anticipate from a continuance of this policy in the future?
6. When a duty is imposed on an article imported from abroad, do you approve in theory or in practice of imposing an excise duty on the same article manufactured in India?
7. If you favour the imposition of excise duties, is it on the ground that no protection of any kind should be afforded to the home manufacturer as against the foreign manufacturer?
8. Can such duties be imposed without raising the price to the consumer?
9. Do you consider that the tariff should be framed primarily with the object of fostering Indian industries? If so, please explain the advantages anticipated. A Protective
Tariff.
10. Do you look forward to India becoming in time independent of other countries in regard to all her requirements of manufactured goods, or do you consider that there are certain manufactured goods for which she is always likely to be dependent on other countries? If you hold the latter view, can you furnish a list of articles for which India will have to depend on other countries?
11. Would you, for the purpose of developing Indian industries, favour the imposition of protective duties on all imported manufactures or only on some?
12. If you favour the protection of some industries only, which would you select for protection and on what principles?
13. Do you consider it desirable to establish new industries by protection? If so, on what principles would you select them.
14. Would you confine protection to industries which are likely after a period to be able to face foreign competition without such assistance, or would you contemplate the establishment of industries which would be likely to require continuous assistance?
15. Would you grant special protection against foreign goods favoured by such measures as dumping, bounties, subsidies or transport concessions? If so, what means would you suggest for ascertaining the exact facts and what measures would you advocate to afford the necessary protection?
16. What is your attitude towards hand industries and in particular towards the cotton handloom industry? Do you wish them to be maintained or not?
17. Is there any danger in India of protection leading to combination among the protected manufacturers in order to maintain a quasi-monopoly price? If so, what safeguards would you suggest to counteract the effect of such a combination?
18. Do you think that, if a protective policy is adopted, it is likely that British or foreign industrial firms will endeavour to establish themselves in India in order to get the benefit of the protective tariff? If so, what would be your attitude towards such a movement?

19. In countries under a protective system it sometimes happens that producers of raw material ask for protection, while manufacturers who use the raw material oppose them, wishing to get their raw material as cheaply as possible. In the same way a demand of the spinning industry for protection is sometimes opposed by the weaving industry whose interest lies in cheap yarn. Do you think that conflicts of interest of this nature would be likely to arise in India and that if they did arise there would be any difficulty in adjusting them ?

Effect of Protection on prices and on the consumer.

20. When an import duty is imposed, do you consider that ordinarily the whole or any part of it is passed on to the consumer in a rise of price ?

21. If a protective duty causes a rise in price, is that rise likely to be permanent or not ?

22. Would you be willing to accept an increase in price to the Indian consumer for the sake of developing Indian industries ?

23. In considering the above question would you have regard to the point whether the protected article was a necessary of life ? If so, what articles would you class as necessaries ?

24. If you hold that an increase in the tariff rates would tend to increase the cost of living in India, do you think the increased cost would be covered wholly or in part by a rise in wages or salary for

(a) the industrial wage earner,

(b) the agricultural wage earner,

(c) the middle classes.

Effect of Protection on Foreign Trade.

25. What effect do you consider a policy of protection would have on the foreign trade of India and on the general commercial position and prospects of the country ?

Use of Tariff for bargaining.

26. Do you consider that the existence of a tariff which could be used as an instrument for bargaining with other countries would be advantageous to India ?

27. If so, would you recommend the adoption of general and special tariffs, the special being applied to countries from which India received favourable treatment ?

28. If the tariff is to be used in this way, would it be necessary to make it more detailed than it is at present ?

Organisation for investigating the claims of Industries.

29. If a policy of protection were adopted, would you recommend any kind of permanent organization for investigating the claims of various industries to protection from time to time and for the periodical readjustment of tariff rates ?

Export duties.

30. What is your view of the proper function of export duties ? Do you think that they should be imposed only for the purpose of raising revenue or do you think that they may be utilised for other purposes also ?

31. What do you consider generally is the effect of export duties on the export trade ? Can they in certain circumstances be imposed without injury to the trade ? If so, in the case of what trades in India could this be done, and to what extent ?

32. Would you consider it advisable to impose an export duty on a raw material in order to encourage its retention in India either for purposes of manufacture or for any other purpose ? If so, please examine instances in which you would recommend such action and consider whether it would have any effect on the producers of the raw material and the amount they would produce.

33. Do you consider that it would be of advantage to India to impose an export duty on foodstuffs with a view to controlling their export and thereby lowering Indian prices and the cost of living ? What effect do you consider such action would be likely to have on the agricultural interests and on the

34. Would you consider it advisable to impose an export duty on a raw material in retaliation for an import duty imposed by a foreign country on the manufactured article? If so, please examine cases in which you would recommend such action.

B.—IMPERIAL PREFERENCE.

At present reduced duties are levied by Canada, Australia, South Africa and New Zealand on a number of articles imported from the United Kingdom. In Canada, Australia and New Zealand the preferential duties are usually about $\frac{2}{3}$ of the full duty, though the fraction varies considerably both above and below this figure. The South African preference is a small one and is usually only a rebate of 3 per cent. *ad valorem*.

The United Kingdom has recently established preferential rates which are granted to the whole Empire on nearly all articles on which import duties are levied in the United Kingdom. The preferential rate is as a rule either $\frac{5}{8}$ or $\frac{2}{3}$ of the full rate.

A number of the smaller colonies grant preferential rates to the United Kingdom, and there are also various agreements between different parts of the Empire for mutual preference.

The countries which at present levy a lower rate of duty on certain goods imported from India as compared with the general duty levied on imports from foreign countries are the United Kingdom, Canada and New Zealand.

The articles of interest to India on which such lower duties are levied in the United Kingdom are tea, coffee and tobacco. These are all charged $\frac{2}{3}$ of the full rate. In the case of Canada the only Indian imports of any account are tea, jute cloth and raw hides. There is no duty on raw hides or jute cloth. On Indian tea the rate is 7 cents per lb. as against the rate of 10 cents on tea imported from countries outside the Empire. New Zealand imports from India a small quantity of tea which pays 3d. per lb. as against the rate of 5d. charged on tea imported from outside the Empire, and a small quantity of candles which are charged 1½d. per lb. instead of 2½d. Other imports from India into New Zealand are for the most part either free or receive no special treatment.

35. Are you on general grounds favourable to the idea of Imperial Preference? If so, do you think that India would be justified in risking any appreciable economic loss for the sake of Imperial Preference?

36. Would you differentiate between the policy to be adopted towards the United Kingdom and towards other parts of the Empire?

37. Do you anticipate any material loss or gain to India from a system of Imperial Preference? In particular, do you apprehend any likelihood of retaliation by foreign countries against India?

38. If you are in favour of preference, can you give a list of articles imported into India and exported from India to which the policy of preference might be applied? What would you consider a reasonable average rate of preference?

39. What principles would you apply in selecting articles to which preference might be given on import into India? Would you give preference in the case of goods which India hopes in time to manufacture mainly or entirely for herself, or only in the case of goods for which India is likely to have to depend on other countries?

40. If preference were given by raising the import duties on goods coming from foreign countries, the existing rates being maintained for British goods, do you anticipate that this would raise the price to the consumer or not?

41. Do you think that a system of Imperial Preference is likely to increase or diminish the total volume of Indian imports or exports, or to alter appreciably the proportion between them and thus affect the balance of trade?

42. Do you consider that the partial or complete diversion of trade from foreign countries which might result from Imperial Preference would have any effect on India's general trade position ?

C.—MANUFACTURES.

43. Are you interested in any industry and if so in what capacity ?

44. Do you consider that there are natural advantages for the industry in India ? If so, please enumerate them.

45. Do you consider that the industry is essential to the national security or of substantial importance to the economic prosperity of India ?

46. What is the state of organization and equipment of the industry in India as compared with that in other countries ?

47. On what markets does the industry depend for the sale of its output ?

48. What foreign competition (including for this purpose competition from the United Kingdom or other parts of the Empire) does the industry have to meet—

(a) in the Indian market ;

(b) elsewhere ?

Does this competition extend to all or only to particular classes of goods, and does it vary with different classes of goods ?

49. Apart from question of organization and equipment are there any special circumstances, natural or artificial, which give the competing country an advantage ?

50. Do you think that the industry needs protection ? If so, what rate of duty do you consider it is necessary to impose ? Please give in detail the facts and figures on which you base your conclusions.

51. Do you think it likely that if protection is granted, the industry will eventually reach a level of development which would enable it to face foreign competition without the aid of protection, or do you think the industry will always remain to a greater or less degree in need of protection ?

52. Does the industry ever suffer from dumping ? If so, do you wish to suggest any remedy ?

53. Is competition from other countries 'accentuated by depressed exchanges in those countries ?

54. If so, is this phenomenon likely to be temporary ?

55. Do you consider that any remedy is required ? If so, what would you suggest ?

56. Has the industry received any benefit from the successive enhancements of the tariff beginning in 1916 ? Can you describe the effects, so far as yet apparent ?

57. Do you think the industry has suffered in any way from export duties ? If so, please give in detail the facts and figures from which this conclusion is drawn.

58. Is the finished product of the industry used as the raw material for any other industry ? If so, to what extent ?

59. Does the industry use as its raw material the finished product of any other industry which is established or is likely to be established in India ?

60. Would you prefer a system under which all industries would receive a more or less uniform protection, or one under which industries receive varying amounts of protection in accordance with their needs ?

D.—EXPORT TRADE.

N.B.—These questions are intended not only for actual exporters, but also for those who produce for export.

61. What articles do you export and to what countries ?
62. Are you interested in any of the articles on which export duties are levied ? If so, what do you consider has been the effect of these duties ?
63. Do you recommend the increase, reduction or abolition of any of the existing export duties ?
64. Is the Indian export trade in any way hampered by high import duties imposed in certain countries ? If so, do you consider any action feasible or desirable ?
65. Do you think the export of any articles in which you deal would be stimulated by a preferential rate granted by the United Kingdom or any of the Dominions or Colonies ? If so, what would you consider the minimum rate of preference for each article which would exercise an appreciable effect ?
66. Do you consider that the lower duties at present levied on certain imports from India into the United Kingdom or Canada or New Zealand, as compared with the general duty levied on imports from countries outside the Empire, have had or are likely to have any beneficial effects on the Indian trade in those articles ?
67. Do you think that any foreign country whose trade might suffer by a system of Imperial Preference would be able without injury to itself, or would be likely even at the cost of injury to itself, to penalise the Indian export trade to that country ? If so, what are the Indian exports that might suffer ?
68. If owing to a system of Imperial Preference the imports from certain foreign countries diminished, do you consider that this would tend to have any effect on the volume of Indian exports to those countries ?
69. If so, would there be an alternative outlet for these exports, without economic disadvantage, within the British Empire or in other foreign countries ?

E.—IMPORT TRADE.

70. What articles do you import and from what countries ?
71. Have you observed any effects on your trade in particular articles from the year 1916 up to date, which can be ascribed in part or in whole to the changes in the rates of import duty ?
72. Do you consider that an appreciable increase in the present tariff rates would seriously diminish the volume of imports ? Can you give instances of any important commodities in which such a result is likely to occur ?
73. What would you expect to be the effect on the import trade of a preference given to British goods—
 - (a) if the preference were given by maintaining the existing rate for foreign goods and reducing it for British goods ;
 - (b) if the preference were given by maintaining the existing rate for British goods and enhancing it for foreign goods ; and
 - (c) if the preference were given by a combination of (a) and (b), *i.e.*, raising the rate for foreign goods and reducing it for British goods ?

74. If Imperial Preference were introduced would you recommend that the same preference on the same goods should be granted to all constituent parts of the Empire, or would you treat each part of the Empire separately, taking into account the question of what reciprocal benefits India would receive ?

75. Do you think it likely that a system of Imperial Preference would diminish or increase the total import of any class of goods, or would it merely tend to alter the proportion in which that total is derived from foreign and British countries ?

76. Would any undesirable results follow from diverting the source of Indian imports from foreign to British countries ?

77. If you are favourable to Imperial Preference, to what articles would you be prepared to extend a preference if imported from the Empire or particular parts of the Empire, and what would you suggest as the amount of that preference ?

78. Do you approve of the system of *ad valorem* customs duties, or would you prefer that the duty should be specific, i.e., a fixed charge for a given weight or measure ? If you prefer the latter system, what are your views on the necessity of readjusting the duties from time to time ?

F.—RETAIL TRADE.

79. What are the principal imported goods in which you deal ?

80. To what extent can changes in the retail prices of imported goods from 1916 onwards be attributed to the increases in the import duties during that period ? Can you give details of any such changes in retail prices with which you are familiar ?

81. In the case of any important classes of imports can you give any figures showing to what extent demand diminishes as prices rise ?

82. Have the increases in the tariff since 1916 affected your trade in any way ?

83. What would you expect to be the effect on your trade if imports from the United Kingdom or from the whole Empire were taxed at existing rates, while the duty on imports from foreign countries was raised ?

No. 178-126 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 20th February 1922.

THE SECRETARY,

INDIAN FISCAL COMMISSION,

C/o DEVELOPMENT DEPARTMENT,

OLD CUSTOM HOUSE,

Bombay.

SIR,

With reference to your letter No. 148, dated the 10th October 1921, and its accompaniment, I am directed to forward herewith a memorandum embodying the views of the Bombay Millowners' Association upon the main aspects of the enquiry to be undertaken by the Indian Fiscal Commission.

2. I am to add that Captain E. V. Sassoon and Mr. Jehangir B. Petit, M. L. C., have been nominated by the Committee of the Association to give oral evidence on their behalf if the Commission so desire.—I have, etc.,

C. B. SAYER,

Secretary.

THE BOMBAY MILLOWNERS' ASSOCIATION.

Memorandum.

The Committee of the Bombay Millowners' Association, having carefully considered the main aspects of the enquiry to be undertaken by the Indian Fiscal Commission as indicated in the questionnaire issued by that body, are of opinion that the principal points at issue in regard to which they can most suitably express their views are comprised in Sections A, B & C of the questionnaire. For purposes of convenience they have accordingly followed in this memorandum the general arrangement of subjects adopted in the questionnaire and indicated generally their views on the matters discussed in the three sections in the order in which they appear in the questionnaire. The relative number of the various questions is also given in brackets in each instance.

A.—GENERAL.**A Revenue Tariff :**

- (1) The Committee are strongly in favour of a policy of protection ; they consider that
- (2) a tariff provides a more suitable form of taxation for India than direct taxation, especially as direct taxation is so easily evaded, and that an increase in Customs should always be adopted in preference to an increase in direct taxation.
- (5) The Committee consider that the existing tariff policy has proved detrimental to Indian interests, has hampered the progress of new industries in the country by reason of the severe competition with imported products which it has entailed, and is likely to continue to operate to the disadvantage of Indian industries so long as it remains in force.
- (6) While registering their firm adherence to the policy of protection the Committee do not approve, in theory or practice, of the imposition of a countervailing Excise duty in the case of any article with the possible exception of spirituous liquors.

A Protective Tariff :

- (9) The Committee consider that the tariff should be framed in future with a view to foster Indian industries and, in particular, to protect nascent industries in this country against competition from old established and highly organized industrial concerns in other countries.
- (10) Provided the protection afforded by the new tariff is adequate, the Committee see no reason why India should not become, in due course, independent of other countries in regard to the bulk of her requirements of manufactured goods.
- (11) The Committee are disposed to limit the application of protective duties to the extent described in paragraph 4 of this memorandum, in which event the duties would not be required in the case of certain articles already manufactured in this country, the quality and quantity of which are in themselves adequate protection against the competition of the imported goods.
- (12) With regard to the manner in which the discrimination suggested in the foregoing paragraph should be exercised, the Committee consider that protection should be extended in the first instance to those industries which are most likely to attain, within a reasonable period, to such a stage of development and organization as subsequently to render the imposition of the duties in their case unnecessary. An example in this connection is furnished by the hosiery trade, the imports into India under which heading are very heavy but the development of which India is in a particularly good position to undertake on account of her natural resources in the shape of both raw material and cheap labour.

The presence in the country of the raw materials is a further factor which, in the opinion of the Committee, should receive due consideration in the selection of the industries which require protection, while so long as certain foreign exchanges remain at their present abnormally low level, certain industries, already established in the country, e.g., the iron and steel trades, cotton blanket trade, etc., might with advantage receive temporary protection until such time as they were in a position to maintain themselves against foreign competition.

- (13) The Committee have only dealt, in the foregoing paragraphs, with the question of industries already in existence in this country. They are, however, also of opinion that it is desirable, in cases where the consumption of the goods to be produced is sufficiently large, to establish new industries by means of a protective tariff. Moreover, they consider that this should be done especially in the case of "key" industries. Except in the case of such industries, however, the Committee
- (14) consider that protection should be confined to industries which are likely after a period to be able to face competition without such assistance, although they are not disposed, in the case of new industries, altogether to prohibit the establishment of industries which might eventually be found to require continuous assistance.
- (15) Subject to the proviso that the necessity for such assistance must be clearly established in each instance, the Committee are disposed to grant special protection against foreign goods favoured by such measures as dumping, bounties, subsidies or transport concessions.
- (16) The Committee are strongly in favour of the maintenance of the cotton hand-loom industry. The industry in question enables a large proportion of the agricultural population of India to supplement their resources and, properly organized, hand-looms can be made to compete profitably with the product of the power-loom in certain styles of cloth. The Committee do not consider, however, that the manufacture of coarse goods is likely to produce the desired result, as, in their opinion, the future of the industry depends upon the extent to which it confines itself to the styles of cloth which are difficult to manufacture on the power-loom and, on that account, will always find a ready market.
- (17) The Committee have considered the possibility of protection of the nature indicated in this memorandum being likely to lead to combination among the protected manufacturers but they cannot see any possibility of such a contingency arising either in
- (18) the early stages or in the visible future. On the other hand, they consider it likely that British or foreign industrial firms will endeavour to establish themselves in India in order to obtain the benefit of the protective duties, and, at any rate in the case of British firms, the Committee consider that such action would be to the benefit of the country.
- (19) The Committee see no reason to believe that the conflicts of interests between producers of raw material and manufacturers, although bound to occur under any system of protective duties, are likely to be more numerous or difficult of adjustment in India than in other countries where similar conditions obtain.

Effect of Protection on prices and on the consumer :

- (20) The Committee consider that the question whether the incidence of import duties falls in the last resort upon the consumer depends very largely upon market conditions but that the tendency is certainly in that direction. A rise in the price to
- (21) the consumer occurring as a direct result of a protective duty need not necessarily be permanent as so much depends both on the aforesaid market conditions and also on the stage of development which the Indian industry has reached.

- (22) In any case the Committee are willing to accept an increase in price to the consumer for the benefit of Indian industrial development and they consider that such questions
- (23) should be viewed from the standpoint of the interests of the country as a whole and the benefit which it is likely to derive therefrom.
- (24) Assuming that an increase in the tariff rates would tend to increase the cost of living in India the Committee are of opinion that, so far as the industrial and agricultural wage-earners were concerned, their wages would very soon rise in proportion and in that order, but that the middle classes would suffer for a time as their wages or salaries do not bear the same relation to the cost of living.

Effect of Protection on Foreign Trade :

- (25) The Committee consider that the adoption by India of a policy of protection would have no material effect upon the foreign trade of the country and at the same time would improve the general commercial position as it would tend in time to effect an increase in the value of the export trade of the country through the substitution by degrees of semi-manufactured goods for the raw materials which at present form the staple exports.

Use of Tariff for bargaining :

- (26) The Committee concur in the suggestion that the existence of a tariff which could be used as an instrument for bargaining with other countries would be advantageous
- (27) to India and they would accordingly recommend the adoption of general and special tariffs, the latter to be applied to countries from which India received favourable treatment. If, however, the tariff were intended to be used in the above manner
- (28) it would be necessary to render it more detailed than it is at present.

Organization for investigating the claims of industries :

- (29) In view of the necessity for the exercise of the utmost care and discrimination in the selection of those industries which required the assistance of protective duties in the early stages of their development, the Committee consider that a permanent organization for the settlement of claims in that connection should be established and that such a body might also be entrusted with the task of effecting the periodical adjustment of the tariff rates which would be necessary. The final decision in regard to all such questions, however, must of necessity rest with the Indian Legislature.

Export Duties :

- (30) The Committee are strongly of opinion that export duties should only be imposed for the purpose of preserving intact the food supplies of the country, particularly in the event of possible famine. Under no circumstances do the Committee consider that export duties should be levied for revenue purposes as they merely tend to discourage trade in the commodities taxed particularly if the country imposing the duties does not possess a monopoly of the articles in question.
- (31) In the case of India the only articles on which a small export duty could be levied without serious consequences are jute, shellac and, to a smaller degree, tea ; but,
- (32) as already stated, the Committee do not consider that the imposition of such a duty for purely revenue purposes or, in the case of a raw material, in order to encourage its retention in India either for purposes of manufacture or any other purposes, is desirable.
- (33) The imposition of an export duty on foodstuffs is only defensible in extreme circumstances, and provided the utmost caution is exercised in regard to both the manner of its application and the period for which it is imposed. As already stated

in the preceding paragraphs, the only circumstances in which the Committee can envisage the necessity for such action are the existence of famine upon a large scale, in which case, while agricultural interests would suffer to a certain extent by reason of the duty, the Committee do not consider that such a contingency would have any effect upon the quantity of foodstuffs produced in the country.

- (34) The Committee do not consider it advisable to impose an export duty on a raw material in retaliation for an import duty imposed by a foreign country on the manufactured articles, as, in their opinion, the result would merely be that the raw material in question would be exported through another country in the first instance. In cases where, however, the cost of transshipment rendered it impossible for the payment of the duty to be evaded in the above manner, the Committee see no objection to the use of an export duty in that connection solely as a means of retaliation.

B.—IMPERIAL PREFERENCE.

- (35) On general grounds the Committee are favourable to the idea of Imperial Preference and they do not consider that India, by adopting the policy of Imperial Preference to the limited extent proposed in the following paragraphs, is likely to incur any appreciable economic loss. At the same time they do not consider that India would be justified in pursuing the policy if it eventually became apparent that such a loss was inevitable, and on that account the Committee recommend, if it is decided to adopt the policy of Imperial Preference, that India's right to withdraw from the undertaking should be reserved.
- (36) The Committee are strongly of opinion that preferential rates of duty should only be granted to the United Kingdom and such of the Dominions as are prepared to extend to Indians the same rights of citizenship as their own citizens enjoy in this country.
- (37) Inasmuch as the Committee are only prepared to recommend the adoption of the policy of Imperial Preference to the same degree as it exists in South Africa, they do not anticipate any material gain or loss to India will be caused thereby, nor, for the same reason, do they apprehend any likelihood of retaliation by foreign countries against India.
- (38) As is stated in the preceding paragraph, the Committee favour the adoption by India of the system of Imperial Preference in force in South Africa which, they understand, consists usually of a rebate of 3 per cent. *ad valorem* and might be applied
- (39) to certain classes of piece-goods, metallic ores, motor cars, etc., *i.e.*, only goods for which India is likely to have to depend on other countries for some considerable time to come.
- (40) If the preference is effected only by means of an increase in the present import duties on goods imported from foreign countries, the Committee do not consider that the price to the consumer would necessarily be raised thereby as so much depends
- (41) upon the proportion in which the imports in question are shared by the United Kingdom and other countries. In any case they do not think either the balance of trade or India's trade position generally is likely to be affected in any way by
- (42) the introduction of a system of Imperial Preference on the lines suggested in this memorandum.

The Committee however are emphatically opposed to the introduction of any indirect method of preferential treatment similar to that attempted two years ago in the interests of British manufacturers, when the Government of India, by means of an

executive notification, placed unnecessary and unfair restrictions upon the import of dyes into India from countries other than the United Kingdom and thus practically forced both merchants and consumers to purchase their requirements from British manufacturers to the exclusion of others. In the opinion of the Committee, such a step tends to create a monopoly, constitutes the grant of a subsidy to British manufacturers at the cost of India, and is inconsistent with the idea of free trade even within the Empire.

C.—MANUFACTURES.

- (43) The membership of the Bombay Millowners' Association is representative of 90 per cent. of the cotton mills in Bombay.
- (44) The Committee consider that the textile industry in this country enjoys many natural advantages, prominent among which are the proximity of the raw material, an adequate supply of labour and its location in a heavy consuming market.
- (45) The Committee consider that the textile industry is practically essential to the national security and also of substantial importance to the economic prosperity of India.
- (46) The state of organization and equipment of the industry varies with the different sections of the trade. So far as the cotton spinning and weaving section, however, is concerned the industry is in a fair state of organization and equipment for the spinning of yarns up to 30s count and the weaving of cloth, both grey and coloured, from those counts. The bleaching, dyeing and finishing trade is similarly situated but in spite of the heavy consumption of imported hosiery and printed goods the latter branches of the trade are practically non-existent in India.
- (47) The chief markets for the sale of the two staple outputs of the industry, namely, yarn and cloth, are, for yarn, India, Burma, China, Egypt and the Levant. The principal markets for cloth are India and Burma, but it is also exported to Aden (for the Abyssinian, Arabian and Somaliland markets), East Africa (from Mombasa to Durban), chiefly for the native population of the coast-line districts, and the Persian Gulf, including Mesopotamia and Persia. From the latter country a certain amount of Indian cloth also finds its way into Turkestan and the Bokhara markets, and, in the case of exports to Burma, through that country up into the Chinese hinterland.
- (48) The industry has to meet competition, which varies with the different classes of both yarn and cloth, in both the Indian market and the other markets detailed in the preceding paragraph. A few instances may be cited as examples:—

Yarn.—(a) Indian Market.

So far as counts from 30s upwards, both double, and single, are concerned the most serious competition comes from the United Kingdom, but the industry can more than hold its own in counts below 24s. Competition in the higher counts also comes, in a lesser degree, from Japan, while, mainly on account of her depreciated currency, Italy has entered the market for counts from 16s to 30s.

(b) Elsewhere.

In the China market competition from Japan, particularly in counts from 16s upwards, has for some time past been very heavy and the Chinese mills are evidencing a tendency to compete with success in counts from 10s to 16s also.

Cloth —(a) Indian Market.

In cloth again the United Kingdom is India's principal competitor in the home market for the finer classes of goods, while the United States of America compete in drills, cabots and low quality shirtings and Japan in coarse shirtings, drills and grey long-cloths. The latter country has also during recent years turned its attention to better class fabrics with some measure of success. A considerable quantity, however, of the American and Japanese competition is in goods which are subsequently re-exported from Bombay. In normal years competition is experienced from Italy, Belgium and Germany in low suitings and blankets but at the moment the only serious competitor in those lines, and this only in cotton blankets, is Germany.

(b) Elsewhere.

In the East African markets competition in low class sheetings from the United States, Japan and Belgium is experienced, while in the Straits Settlements the market has been almost entirely wrested from the Indian mills by the same countries.

(49) From the preceding paragraph it will be observed that India's chief competitors both in the home market and elsewhere, are Japan and the United States. Of these two countries experience has shown that the competition from America is periodic in character and coincides with periods of trade depression in that country. It cannot be said that the American industry has any undue advantage over India except that the Indian markets are available, and are so used, as a dumping ground for the excess of output intended, as a rule, for the Chinese and Levant markets. Japan, on the other hand, certainly possesses several advantages, prominent amongst those which may be described as natural ones being the fact that the textile industry in that country has a superior type of labour upon which to draw. An additional advantage, purely of its own contrivance, lies in the fact that the marketing of the goods is encouraged by the provision of cheap transport facilities.

(50) For the reasons above given it will be apparent that the textile industry in this country requires protection in respect of certain branches of the trade, such as—

- (1) hosiery ;
- (2) calico printing ;
- (3) cotton blankets.

(51) Of the above the manufacture of hosiery might be instituted immediately adequate protection, in the shape of heavy import duties on the imported article, is forthcoming, while the cotton blanket industry will only need protection until such time as economic conditions on the Continent approximate to the normal again.

The position of the calico printing industry is, however, somewhat different and the Committee are not disposed to recommend its claim for consideration until such time as they are satisfied that those responsible for its promotion are in a position to embark on the industry on a sufficiently large scale to render protection necessary or expedient. In the case of both the hosiery and the calico printing trades protection upon an extensive scale will be necessary for some considerable period in the first instance and thereafter upon a somewhat lower scale for a further period though not necessarily for all time.

(53) The present depressed condition of the foreign exchanges is responsible in part for the severe nature of the competition which the Indian industry has to face at the moment, particularly in the case of cotton shirtings and blankets from Belgium,
 (54) cotton blankets from Germany and yarn and fancy brocades from Italy, and an improvement in the position in that connection can only be expected when the exchange

- (55) in question return to normal, although a temporary increase in the import duty in certain cases, *e.g.*, cotton blankets, might alleviate the situation temporarily.
- (56) The successive enhancements of the tariff which have been effected since 1916 have benefitted the industry in the sense that they have led to a corresponding increase in both the operatives' wages and the profits of the mills, but it is difficult to estimate with any degree of certainty the exact effect of the higher tariff as the issue has been clouded first by the high value of the rupee which tended to counteract the increased duty, and later by the recent agitation for the use of Khadi and Swadeshi goods.
- (58) The finished product of the spinning section of the textile industry, namely, yarn, is used extensively throughout India by the hand-loom industry in the manufacture of saris, carpets, durries, etc.
- (59) The bulk of the cloth produced, on the other hand, is delivered to the consumer in the same form as it leaves the mill, but it is also treated as raw material by certain other industries, the chief of which is that engaged in the manufacture of tents, kit, bags and other stores, usually for military requirements. In the same way the textile industry uses as its raw material the finished products of several other industries, *viz.*, Belting, China Clay, Magnesium Chloride, Indigo and various indigenous dyes, Caustic Soda, Sulphuric acid, tallow, soap, starches and sundry mill stores.
- (60) The Committee, in conclusion, are strongly of opinion that the extent of the protection to be provided in the case of each industry should be regulated according to the requirements of that industry and that the ultimate aim and object of any system of protective duties must be the reduction to an absolute minimum in due course of the amount of protection afforded.

C. B. SAYER,

Secretary.

BOMBAY, 10th February 1922.

Appendix L-3.

CUSTOMS DUTY AND EXCHANGE AT MOMBASSA.

BRITISH INDIAN COLONIAL MERCHANTS' ASSOCIATION,

KHOJA MOHLA, MANDVI,

BOMBAY, 7th May 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

We have the honour to forward herewith a copy of a letter sent by one of our members, Messrs. Narandas Rajaram & Co., and addressed to the Secretary, Commerce and Industry Department, Government of India, Simla, re the Custom duty and Exchange allowance at Mombasa on shipments from India.

As it is in the interests of Indian industry and trade, we think your Association will take up this matter and will be pleased to inform us of the lines on which your Association proposes to take steps, so that an unanimous and effective action may be taken.

Thanking you in anticipation.—Yours faithfully,

ALLADIN MAHOMED,
Joint Honorary Secretary.

Copy of letter, dated 28th April 1921, from Messrs. Narandas Rajaram & Co., to the Secretary, Commerce and Industry Department, Government of India, Delhi.

Customs Duty & Exchange Allowance at Mombasa on Shipments from India.

We have the honour to solicit your kind attention to remedy the arbitrary manner in which the Customs authorities at Mombassa have been of late allowing exchange in assessing value of shipments from India for levying Customs Duty, which is 10 per cent. Though the actual rate of Exchange between Bombay and Mombassa is about Rs. 150 for 100 Florins in Mombassa according to the difference in sterling exchange rates between Bombay and London and between Mombassa and London, the Customs at Mombassa allow only 20 per cent. exchange, which in effect means that shipments from India are charged 13 per cent. duty instead of 10 per cent. paid by shipments from United Kingdom, South Africa and other parts. We hope you will realise that this sort of differential, and what we may call unfair, treatment is greatly to the prejudice of Indian shipments, and trust you will be pleased to represent the matter effectively to the Home Government in the best interests of Indian shippers and Indian trade with East Africa.

No. 341-73 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 9th June 1921.

THE HON'BLE SIR THOS. HOLLAND, K.C.S.I., K.C.I.E., F.R.S.,

DEPARTMENT OF INDUSTRIES,

Simla.

SIR,

I have the honour by direction of the Committee of the Bombay Millowners' Association to address you on the question of the Customs Duty levied and exchange allowance granted at Mombasa on shipments from India.

From enquiries my Committee have made it would appear that the value of the pound in Mombasa has been fixed at Rupees ten, while in India at the current rate of exchange the pound is worth roughly Rupees fifteen, which works out to a difference of 50 per cent. in exchange between India and Mombasa. The Customs Authorities at Mombasa, however, allow only 20 per cent. for Exchange, which in effect means that shipments from India pay a duty of about 13 per cent. against 10 per cent. paid by shipments from the United Kingdom, South Africa, etc.

My Committee trust that in the interest of the Indian Mill Industry you will see your way to move in the matter by persuading the Customs Authorities at Mombasa to accept the value of the goods as shown on the invoices, if the latter are made out in sterling, or if the invoices are made out in rupees, to convert the value of the goods at the actual Rupee-Sterling rate of exchange ruling in India for D-D on London on the date of payment of the duty.—I have, etc.,

H. ROYAL,
for Secretary.

No. 4064.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE,
SIMLA, the 15th June 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

With reference to your letter No. 341-73, dated the 9th June 1921, to the address of the Hon'ble Sir Thomas Holland, K.C.S.I., K.C.I.E., F.R.S., Member-in-Charge of the Department of Industries, I am directed to inform you that the Government of India have already, in connection with a similar complaint, brought to the notice of the Government of Kenya Colony the allegation that the exchange rate imposed by the customs authorities at Mombasa operates to the disadvantage of the Indian trader. A further communication on the subject will be made to you in due course.—I have, etc.,

J. B. TAYLOR,

Under Secretary to the Government of India.

No. 5285.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE,
SIMLA, the 20th August 1921

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

Assessment of Indian goods by Customs Authorities in East Africa.

SIR,

With reference to the correspondence ending with the letter from this Department No. 4064, dated the 15th June 1921, I am directed to forward, for the information of your Association, a copy of a letter, and enclosure, from the Acting Colonial Secretary, Colony of Kenya and the East Africa Protectorate, No. 17612-2-54, dated the 25th July 1921, and to say that, in the circumstances, the Government of India regret that they are unable to intervene further in the matter of your representation regarding the method of calculation of exchange rates by the customs authorities in East Africa for the purpose of levying duties on shipments from India. I am to explain that the practice observed by the Government of India in the case of goods assessed one invoice values is to convert sterling invoices into rupees on the basis of the selling rate for demand drafts published daily by the Exchange Banks.—I have, etc.,

J. B. TAYLOR,

Under Secretary to the Government of India.

No. S. 17612-2-54.

THE SECRETARIAT, NAIROBI.

COLONY OF KENYA AND THE EAST AFRICA

PROTECTORATE, 25th July 1921.

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE,

Simla.

SIR,

With reference to your despatch, No. 3680, dated May 18th, I have the honour to attach a copy of a letter addressed to the Honorary Secretary of the Mombasa Indian Merchants' Chamber and Bureau from which it will be apparent that the practice of this Government and that of the Government of India in this respect are identical.—I have, etc.,

G. A. S. NORTHCOTE,

Acting Colonial Secretary.

17612-2-53 of 25th July 1921.

THE HONORARY SECRETARY,

THE MOMBASA INDIAN MERCHANTS' CHAMBER AND BUREAU,

Mombasa.

SIR,

I have the honour to acknowledge the receipt of your letter of the 9th June 1921 and to inform you that Customs Duty is being charged on goods invoiced in rupees at the rate of exchange quoted by the local Banks. This appears to be the practice also of the Government of India.—I have, etc.,

G. A. S. NORTHCOTE,

Acting Colonial Secretary.

Appendix M.

IMPORT DUTY ON TALLOW.

GRAHAM'S BUILDINGS,

PARSEE BAZAR STREET.

BOMBAY, 12th May 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

We desire to bring to the notice of your Association, the harm that may arise through the Indian Government refusing to allow a refund of duty on imported tallow used in the Mills.

Under the old pre-war regulations, all invoices, Bills of Lading and Bills of Entry for imported tallow were made out in the names of the Mills. The Mills were then certain of obtaining pure unadulterated tallow as ordered. We have found that in some cases the middleman tallow merchants were in the habit of importing pure Australian tallow and largely adulterating it before selling to the Mills. In these cases the Mills were paying high prices for falsely described goods, as the adulterated tallow was sold as "Best Australian Mutton Tallow." If the old custom is reverted to, the Mills can be sure of obtaining an absolutely pure article of high grade and even standard and so obtain best results in their sizing operations.

We venture to state that if the matter was put in a clear way before the Government of India, they would acknowledge the fairness of the request, and revert to the old pre-war regulation. If the fact that Mills are now paying $2\frac{1}{2}$ per cent. duty on other goods which were imported free, was duly impressed upon the Government, it would, no doubt, influence them in allowing the tallow duty refunds.

Hoping the matter will be taken up by your Association.—We are,

ROBINSON HAMMOND & CO.,
per A. S. ROBINSON,
Agents for MESSRS. JOHN COOKE & CO. PROPY. LTD.,
 Melbourne, Australia.

No. 289-67 of 1921.

MILLOWNERS' ASSOCIATION,
 BOMBAY, 25th May 1921.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
 COMMERCE DEPARTMENT,
 Simla.

SIR,

I have the honour, by direction of the Committee of the Bombay Millowners' Association, to address you in connection with the question of the refund of import duty on tallow consumed by cotton spinning and weaving mills. Formerly, when Mill Stores were imported free of duty, it was the custom to grant a refund of the duty paid on such tallow. Since the general revision of the tariff on 1st March 1921 this concession has been withdrawn and all tallow, whether consumed in a mill or not, has now to pay a duty of 11 per cent.

Under the circumstances, my Committee will be obliged if Government would consider the desirability of reverting to the former practice. As, however, a duty of $2\frac{1}{2}$ per cent. is now charged on Mill Stores, my Committee suggest that tallow imported for use of a mill be granted a refund of $8\frac{1}{2}$ per cent. duty provided that the bill of entry be presented in the name of the mill, the bill of lading forwarded to the mill direct and a certificate be signed by the owner or agents of the mill to the effect that the tallow was for use in that particular mill.—I have, etc.,

H. ROYAL,
for Secretary.

No. 290-67.

Copy forwarded with compliments to the Collector of Customs, Bombay, for his information.

H. ROYAL,
for Secretary.

BOMBAY, 25th March 1921.

No. 299-67 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 27th May 1921.

MESSRS. ROBINSON HAMMOND & Co.,

GRAHAM'S BUILDINGS, PARSEE BAZAR STREET, FORT,

Bombay.

DEAR SIR,

I am desired to acknowledge receipt of your letter, dated the 12th May 1921, in connection with the duty levied on imports of tallow and to inform you that my Committee have addressed the Commerce Department of the Government of India urging that a refund of 8½ per cent. duty be granted in cases where tallow is imported for use in a mill.—Yours faithfully,

H. ROYAL,

for Secretary.

 No. 3925.

GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE,

SIMLA, 6th June 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

With reference to your letter No. 289-67, dated the 25th May 1921, I am directed to say that the Government of India regret that they are unable to accept your proposal that a refund of customs duty on tallow imported for use in cotton mills should be granted. Under the new Tariff only machinery for cotton mills and component parts thereof are assessable at 2½ per cent. *ad valorem* and all cotton mill stores are now liable to 11 per cent. duty, and not to 2½ per cent. duty as stated in your letter.—I have, etc.,

J. B. TAYLOR,

Under Secretary to the Government of India.

 No. 388-67 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 28th June 1921.

MESSRS. ROBINSON, HAMMOND & Co.,

Bombay.

DEAR SIR,

In continuation of Mr. Royal's letter No. 299-67, dated the 27th May 1921, I am directed to state that the Government of India regret they are unable to accept my Committee's proposal that a refund of customs duty on tallow imported for use in the mills should be granted.—Yours faithfully,

C. B. SAYER,

Secretary.

Appendix N-1.

INCREASE IN IMPORT DUTY ON COTTON GOODS.

LONDON "TIMES" CONTROVERSY.

UPPER INDIA CHAMBER OF COMMERCE,
CAWNPORE, 27th April 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I am directed to draw your attention to an article which appeared in the *Times* Trade Supplement of March 12th, 1921, under the heading "Increased Indian Duties." For your information, and in case you may not have already seen the article, I enclose a copy.

My Committee consider that the cotton industry in India owes it to itself and to the public to correct a direct misstatement, and what is worse a most misleading insinuation, contained in this article. I have marked the penultimate paragraph on page 2 of my copy. It is in this paragraph, and particularly in its last sentence, that the *Times* correspondent misleads his readers.

He refers to the amount of excise duty realised in the seven months April to October, showing that in 1920 the duty realised during these months amounted to 162 lakhs of rupees as compared with 76 lakhs and 65 lakhs in the corresponding months of the two previous years.

He states that the increase is the more noteworthy since there was some decrease in the production of both yarn and woven goods by Indian Mills as compared with the seven months of 1919, and then he says, most fallaciously, and indeed it would seem with intentional untruth "The obvious explanation is that increasing attention was paid to the finer counts".

This statement can have no purpose save that of antagonising the Lancashire cotton industry still further against that of India. With the Government returns in his hands it is impossible to suppose that the *Times* correspondent was not aware that if he sought evidence as to India's attention to the finer counts it was available direct and without any need for inference, in the blue book before him. Statement No. 5 (on page 17 of the October 1920 Statistics) shows the quantity in pounds and the counts of yarn spun. From this statement, taking counts above 30's, it is clearly shown that so far from paying increasing attention to the finer counts in 1920 the outturn of counts 31 to 40 fell to little over 9 million pounds in the seven months April to October of 1920 as compared with over 10½ million pounds in the same months of 1919 and over 12½ million pounds in 1918. In counts above 40's there is a similar defect, the figure for 1920 being 1,102,666 lbs. as against 2,186,903 lbs. in 1919 and 2,833,350 lbs. in 1918.

The statement that there was a considerable rise in the amount of excise duty realised in 1920 as against the two previous years is of course correct. This has been artfully used as an arguement against the Indian industry, and presumably as proof of its evil designs on Lancashire. But had the *Times* correspondent been ordinarily fair in his methods he would have shown, instead, how greatly the excise duty had burdened the Indian Mills in 1920.

The explanation of the rise in yield of the duty is of course to be found in the excessive tariff valuations fixed for 1920. I attach a comparative statement showing the tariff valuations for the various years from 1914 to 1921. You will of course have had similar statements available in your office, but I attach it for facility. I shall quote here as typical just 3 items out of the 48 listed.

The tariff valuation of articles under head No. 4 viz., "Dhutis, etc., with borders from $\frac{1}{4}$ to $\frac{3}{4}$ inch" rose from Re. 0-7-6 per lb. in 1914 to Rs. 1-5-0 per lb. in 1918, Rs. 1-9-9 per lb. in 1919 and Rs. 2 per lb. in 1920.

Under head No. 14 "Tent Cloths, dosuti, etc.," rose from Re. 0-6-6 in 1914 to Rs. 1-1-0 in 1918, Rs. 1-5-6 in 1919 and Rs. 1-7-0 in 1920.

Striped Drills (Head No. 24) which were valued at Re. 0-6-9 per lb. in 1914 were Rs. 1-2-0 in 1918, Rs. 1-6-6 in 1919 and Rs. 1-11-6 in 1920.

My Committee would themselves take this matter up with the "Times" but they feel that a remonstrance and a refutation of the misstatement would come better from the Bombay Mill-owners' Association as the largest and most representative organisation of the Industry.—
Yours faithfully,

J. G. RYAN,

Secretary.

No. 284-68 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 25th May 1921.

THE INDIAN TRADE COMMISSIONER,

London.

SIR,

I have the honour to draw your attention to an article which appeared in the "Times Trade Supplement" of 12th March 1921, under the heading "Increased Indian Duties." For your information and in case you may not have seen the article already I am enclosing a typed copy.

As the article in question contains a direct misstatement, and what is worse a most misleading insinuation, my Committee feel that you should, on behalf of the Indian Mill Industry, correct the same if you have not already done so. I have marked the paragraph to which objection is taken and would mention that it is particularly in its last sentence that the *Times* correspondent misleads his readers.

He refers to the amount of excise duty realised in the seven months April to October showing that in 1920 the duty realised during these months amounted to 162 lakhs of rupees as compared with 76 lakhs and 65 lakhs in the corresponding months of the two previous years,

He states that the increase is more noteworthy since there was some decrease in the production of both yarn and woven goods by Indian Mills as compared with the seven months of 1919, and then he says, most fallaciously, and indeed it would seem with intentional untruth, "The obvious explanation is that increasing attention was paid to the finer counts".

This statement can have no purpose save that of antagonising the Lancashire cotton industry still further against that of India. With the Government returns in his hands it is impossible to suppose that the *Times* correspondent was not aware that if he sought evidence as to India's attention to the finer counts it was available direct, and without any need for inference, in the blue book before him. Statement No. 5 (on page 17 of the October 1920 Statistics, shows the quantity in pounds and the counts of yarn spun. From this statement, taking counts above 30's, it is clearly shown that so far from paying increasing attention to the finer counts in 1920 the outturn of counts 31 to 40 fell to little over 9 million pounds in the

seven months April to October of 1920 as compared with over 10 $\frac{1}{2}$ million pounds in the same months of 1919 and over 12 $\frac{1}{2}$ million pounds in 1918. In counts above 40's there is a similar defect, the figure for 1920 being 1,102,666 lbs. as against 2,186,903 lbs. in 1919 and 2,833,350 lbs. in 1918.

The statement that there was a considerable rise in the amount of excise duty realised in 1920 as against the two previous years is of course correct. This has been artfully used as an argument against the Indian industry, and presumably as proof of its evil designs on Lancashire. But had the *Times* correspondent been ordinarily fair in his methods he would have shown, instead, how greatly the excise duty had burdened the Indian Mills in 1920.

The explanation of the rise in yield of the duty is of course to be found in the excessive tariff valuations fixed for 1920. I attach a comparative statement showing the tariff valuations for the various years from 1914 to 1921. You will of course have had similar statements available in your office, but I attach it for facility. I shall quote here as typical just 3 items out of the 48 listed.

The tariff valuation of articles under head No. 4 viz. " Dhutis, etc., with borders from $\frac{1}{4}$ to $\frac{3}{4}$ inch" rose from Re. 0-7-6 per lb. in 1914 to Rs. 1-5-0 per lb. in 1918, Rs. 1-9-9 per lb. in 1919 and Rs. 2 per lb. in 1920.

Under head No. 14 " Tent Cloth, dosuti, etc.," rose from Re. 0-6-6 in 1914 to Rs. 1-1-0 in 1918, Rs. 1-5-6 in 1919 and Rs. 1-7-0 in 1920.

Striped Drills (Head No. 24) which were valued at Re. 0-6-9 per lb. in 1914 were Rs. 1-2-0 in 1918, Rs. 1-6-6 in 1919 and Rs. 1-11-6 in 1920.

My Committee trust they have placed sufficient data before you to show how misleading the statements made by the *Times* correspondent are, and they hope that you will take an early opportunity of contradicting the said statements.—I have, etc.,

H. ROYAL,
for Secretary.

ENCLOSURES.

A. Extract from the *Times Trade Supplement*, Saturday, March 12th, 1921.

INCREASED INDIAN DUTIES.

Fiscal controversy revived.

Many unhappy consequences are flowing from the rapid drop of Indian exchange in the last few months which have brought it substantially below the 1s. 4d. rate at which it was maintained for 20 years before the war.

One of the most deplorable is the revival of the old fiscal controversy between India and Lancashire at a time of severe trade depression and when Indian opinion is easily stirred to suspicion and resentment. None could be more conscious of the undesirability of agitation on this particular question, whether in India or in Lancashire, than the Government of India. Yet the range within which fresh Indian taxation for Imperial, as distinct from provincial purposes, can be imposed is extremely limited, and it was for this reason that the heavy deficit arising from the great drop in exchange and the slump in Indian trade has been met chiefly by another big advance in the import duties.

As has been the case since import duties were reimposed in 1894, the Government of India insistently disclaim any protective intention. We need not question the sincerity of this declaration, though the Protectionist ideas prevalent among Indian publicists are patent to anyone who keeps himself informed of the trend of Indian opinion. Yet when duties are

advanced, first from $3\frac{1}{2}$ and 5 per cent. *ad valorem* to $7\frac{1}{2}$ per cent. and then to 11 per cent., and in the case of "luxury" trades to 20 per cent. the question of motive is less relevant than that of effect. In the special case of the Lancashire cotton industry the divergence between what was until 1917 the countervailing excise on the better class products of the Indian Mills— $3\frac{1}{2}$ per cent.—and the import duty is now $7\frac{1}{2}$ per cent., and the effect can scarcely fail to be that of stimulating the production of the finer qualities of cloth in which there is competition with Lancashire.

EXCISE DUTY.

No good purpose is served by refusing to recognise that there are political reasons against the suggestion of the Manchester Association of Importers and Exporters printed below, that the excise duty on Indian manufactured cottons should be raised to the same level as that of the British production. The same remark applies to the proposal of the Manchester Chamber of Commerce that the increased revenue necessary should have been met by raising the excise duty to $7\frac{1}{2}$ per cent. and leaving the import duty on cotton goods at the same figure.

It should not be forgotten that the Joint Select Committee on the Government of India Bill urged the acknowledgment of a convention whereby the Government of India would be unfettered by home interference in devising those tariff arrangements which seemed best fitted to India's needs as an integral portion of the British Empire. When the Bill was under discussion in the House of Lords Lord Curzon remarked that the Joint Select Committee had conceded to India almost absolute freedom of fiscal policy.

They have laid down the proposition and the principle that she ought to be free to exercise, in respect of her tariffs, and so on, the same degree of liberty as is enjoyed by the great Dominions of the Crown.

It may be noted that the net duty at $3\frac{1}{2}$ per cent. in the seven months April to October last, to which the latest received returns relate, amounted to Rs. 162 lakhs, as compared with Rs. 76 lakhs and Rs. 65 lakhs in the corresponding months of the two previous years. The increase is the more noteworthy since there was some decrease in the production of both yarn and woven goods by Indian mills as compared with the seven months of 1919. The obvious explanation is that increasing attention was paid to the finer counts.

Meanwhile the Budget proposals seem to emphasize the importance and urgency of establishing in agreement with the Dominions and India some definite principle in regard to trade between the various portions of the Empire.

PRESENT STAGNATION.

We may at least hope that the new tariff will help to move the block of imports at the Indian docks, which is entailing such serious losses upon trade. It will unquestionably do so if Government adopts the policy of allowing goods in bond shipped prior to March 1 to be cleared within a prescribed period at the old rates of duty. The movement of goods in both directions would quickly alter the exchange position, and there are some observers who entertain sanguine hopes of rapid recovery.

The Director-General of Commercial Intelligence, Calcutta, has now telegraphed the figures of sea-borne trade for the last calendar year. They show that the value of general merchandise imported rose from Rs. 18,535 lakhs in 1919 to Rs. 32,271 lakhs last year, while on the other hand, the exports including re-exports, were curtailed from Rs. 30,643 lakhs to Rs. 29,185 lakhs. Taking into account the bullion transactions permitted since the spring of last year, the balance against India for 1920 was Rs. 4,261 lakhs, as compared with a balance in her favour in the previous year of no less than Rs. 12,108 lakhs, India has some heavy charges to meet in this country in respect to administration, interest on capital, etc., and improvement in rupee exchange depends mainly upon the revival of trade balance in her favour.

Statement showing the Tariff Valuations under the Cotton Duties Act for the years
1914 and 1916-21.

		1914.	1916.	1917.	1918.	1919.	1920.	1921.
GREY GOODS PLAIN OR BORDERED.		Tariff value per lb.						
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Chadars and bedsheets, plain; or having only borders not over $\frac{1}{2}$ " ..	0 7 0	0 8 6	0 9 3	1 2 0	1 6 0	1 10 0	1 6 0
2	Dangari and khadi cloth	0 5 9	0 7 3	0 8 3	0 14 6	1 2 6	1 7 0	1 0 0
3	Dhutis, cholas, dupattas, lungis, and gumchas, plain or having only borders not over $\frac{1}{2}$ "	0 7 3	0 8 9	0 9 9	1 3 3	1 9 0	1 12 6	1 8 0
4	Dhutis, cholas, dupattas, lungis, and gumchas, having only borders over $\frac{1}{2}$ " and not over $\frac{3}{4}$ "	0 7 6	0 9 0	0 10 3	1 5 0	1 9 9	2 0 0	1 10 0
5	Do. do. do. over $\frac{3}{4}$ " but not over 2"	0 8 3	0 9 9	0 10 9	1 6 0	1 10 0	2 2 6	1 12 0
6	Patals and saris with headings over 4" wide and only coloured bordered not over $\frac{1}{2}$ "	0 8 0	0 9 6	0 11 3	1 7 0	1 7 6	2 2 6	1 10 0
7	Domestics, T. cloths shirtings, long cloth, sheetings, having borders not over $\frac{1}{2}$ "	0 7 0	0 8 6	0 10 0	1 4 9	1 8 3	1 12 0	1 8 0
8	Drills and jeans, plain	0 6 9	0 8 3	0 9 9	1 2 0	1 5 6	1 9 6	1 8 0
9	Fents	0 5 3	0 6 9	0 7 9	1 0 0	1 0 0	1 4 0	1 0 0
10	Printers and sadlapat	0 7 0	0 8 6	0 9 6	1 6 0	1 6 0	1 9 0	1 6 0
11	Printers (Bhagavad)	0 7 0	0 8 6	0 9 6	1 6 0	1 6 0	1 9 0	1 6 0
12	Shirtings twilled unbleached	0 9 0	0 10 6	0 11 6	1 7 0	1 8 0	1 12 0	1 9 0
13	Shirtings twilled bleached	0 10 6	0 12 0	0 13 0	1 7 6	1 12 0	2 0 0	1 12 0
14	Tent, sail, commissariat and double threaded cloth (dosuti)	0 6 6	0 8 0	0 9 6	1 1 0	1 5 6	1 7 0	1 5 6
15	Zanzibar cloth	0 6 9	0 8 3	0 10 0	1 5 0	1 6 0	1 12 0	1 6 0
FIGURED OR COLOURED GOODS.								
16	Bedcovers, twill sheets, quilts, and table cloths with borders not over $\frac{1}{2}$ " ..	0 6 9	0 8 9	0 9 6	1 3 0	1 6 0	1 15 0	1 9 0
17	Bedcovers, quilts, table cloths, twilled or plain wove sheets and chadars coloured warp and weft	0 8 0	0 10 0	0 11 6	1 6 3	1 7 6	2 0 0	1 12 0
18	Bedcovers, quilts, table cloths, twilled or plain wove sheets and chadars coloured warp and weft	0 9 0	0 11 0	0 12 6	1 8 6	1 9 0	2 1 6	1 14 0
19	Bed ticking, plain or drilled	0 6 9	0 8 9	0 10 0	1 4 6	1 6 3	1 13 0	1 8 0
20	Check, gumchas and check cholas ..	0 9 0	0 11 0	0 12 9	1 5 9	1 12 6	2 0 0	1 11 0
21	Cholies and saris (coloured)	0 9 9	0 11 9	0 7 9	1 12 0	1 14 9	1 4 0	1 14 0
22	Cotton tweed commonly called hunting cloth, plain or striped including laharia Thana susi, Thana twill, and Thana check	0 8 6	0 10 6	0 11 3	1 6 0	1 9 9	1 13 0	1 9 0
23	English patterned checks, trouserings and coatings	0 9 6	0 11 6	0 13 6	1 10 3	1 11 6	2 2 3	1 14 0
24	Drills striped	0 6 9	0 8 9	0 9 9	1 2 0	1 6 6	1 11 6	1 8 0
25	Do. checked	0 6 9	0 8 9	0 11 6	1 5 0	1 7 9	1 12 6	1 9 0
26	Do. dyed	0 8 6	0 10 6	0 13 3	1 7 6	1 9 9	1 13 6	1 11 0
27	Fancy dobby pattern checks, coloured warp and weft	0 9 0	0 11 0	0 14 3	1 11 0	1 12 9	2 4 0	1 14 0
28	Fents	0 6 0	0 8 0	0 8 6	1 2 6	1 3 3	1 6 0	1 3 0
29	Flannel pattern susi and dobbi susi grey weft	0 8 0	0 10 0	0 11 6	1 6 0	1 10 6	1 14 0	1 10 0
30	Flannel pattern susi and dobbi susi coloured weft	0 9 0	0 11 0	0 14 3	1 8 6	1 11 3	1 15 0	1 10 0
31	Lungis coloured	0 9 0	0 11 0	0 14 3	1 11 0	1 12 9	2 0 0	1 13 0
32	Do. grey with coloured stripes and borders	0 6 6	0 8 6	0 11 3	1 9 3	1 10 6	1 13 0	1 10 0
33	Napkins grey	0 6 9	0 8 9	0 9 9	1 6 0	1 7 9	1 14 0	1 10 0
34	Do. bleached	0 8 0	0 10 0	0 11 6	1 9 9	1 11 3	2 2 0	1 13 0
35	Susi check, English grey ground	0 8 9	0 10 9	0 13 3	1 10 0	1 11 3	2 4 0	1 13 0
36	Susi check, ordinary grey ground ..	0 8 6	0 10 6	0 11 6	1 7 3	1 10 3	2 0 0	1 11 0
37	Susi checks, ordinary coloured warp, or weft	0 8 9	0 10 9	0 14 3	1 8 9	1 11 3	2 2 0	1 12 0
38	Susi check sheets ordinary grey grounds	0 8 3	0 10 3	0 10 9	1 5 0	1 9 0	2 0 0	1 9 0
39	Susi check sheets, ordinary coloured stripes grey ground	0 7 6	0 9 6	0 10 9	1 3 3	1 8 9	1 12 0	1 7 0
40	Susi check sheets ordinary coloured stripes grey weft	0 8 9	0 10 9	0 11 9	1 8 3	1 10 9	1 14 0	1 10 0
41	Tent cloth blue and red	0 8 6	0 10 6	0 12 0	1 8 9	1 8 9	1 14 0	1 9 0
42	Tent cloth Khaki	0 8 9	0 10 9	0 12 6	1 12 0	1 12 0	1 14 0	1 9 0
43	Towels, Turkish grey	0 9 0	0 11 0	0 11 9	1 10 3	1 9 3	2 0 0	1 10 0
44	Towels bleached	0 10 6	0 12 6	0 13 3	1 13 9	1 13 9	2 4 0	1 14 0
45	Towels, honeycomb and other sorts Grey	0 6 9	0 8 9	0 10 3	1 7 0	1 7 9	1 13 0	1 8 0
46	Towels, bleached	0 8 9	0 10 9	0 11 9	1 10 3	1 11 0	2 1 0	1 12 0
47	Zephyr cloth	0 7 3	0 9 3	0 12 0	1 7 3	1 10 0	1 14 0	1 9 0
48	Zephyr striped and checked	0 9 3	0 11 3	0 13 0	1 13 3	1 11 9	2 0 0	1 11 0

No. 285-68 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th May 1921.

THE HIGH COMMISSIONER FOR INDIA,

London.

SIR,

I have the honour to forward herewith for your information a copy of a letter and its accompaniments that my Committee have addressed to the Indian Trade Commissioner in London in connection with certain misstatements which have appeared in the "Times Trade Supplement" of 12th March 1921.—I have, etc.,

H. ROYAL,

For Secretary.

 No. 286-68 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th May 1921.

THE SECRETARY TO THE GOVERNMENT OF INDIA,

INDUSTRIES DEPARTMENT,

Simla.

SIR,

I have the honour to forward herewith for your information a copy of a letter and its accompaniments that my Committee have addressed to the Indian Trade Commissioner in London in connection with certain misstatements which have appeared in the "Times Trade Supplement" of 12th March 1921.—I have, etc.,

H. ROYAL,

For Secretary.

 No. 287-68 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th May 1921.

THE SECRETARY,

UPPER INDIA CHAMBER OF COMMERCE,

Cawnpore.

DEAR SIR,

I am directed to acknowledge receipt of your letter of the 27th ultimo and to convey to you the best thanks of my Committee for drawing their attention to the article which appeared in the "Times Trade Supplement" of the 12th March 1921.

My Committee consider, however, that it would not be desirable for them to enter into correspondence with the "Times" in the matter but they have addressed the Indian Trade Commissioner in London in terms of your letter and have requested him to contradict the statements of the Times correspondent, if he has not already done so.

A copy of my Committee's letter has also been sent for information to the High Commissioner for India in London and also to the Member for Industry of the Government of India.—Yours faithfully,

H. ROYAL,

For Secretary.

UPPER INDIA CHAMBER OF COMMERCE,

CAWNPORE, 28th May 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

I beg to thank you for your letter No. 287-68 of 25th instant and note what you write in connection with an article which appeared in the "Times Trade Supplement" of the 12th March 1921.—Yours faithfully,

J. G. RYAN,

Secretary.

OFFICE OF THE HIGH COMMISSIONER FOR INDIA,

42, GROSVENOR GARDENS,

LONDON, S.W. 1, The 18th June 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I am directed to acknowledge the receipt of your letter, No. 285-68, dated the 25th May 1921, which is receiving the attention of the High Commissioner.—Yours faithfully,

I. N. BHOORE,

Secretary to the High Commissioner for India.

Extract from the "Times" Trade Supplement, Saturday, 25th June 1921.

INDIAN COTTON INDUSTRY.

BOMBAY MILLOWNERS' COMPLAINT.

In a letter to the Indian Trade Commissioner, dated May 25, the acting Secretary of the Bombay Millowners' Association takes exception to an interpretation of the latest figure of cotton spinning and weaving in Indian mills then available in an article on the "Increase Indian Duties" in our issue of March 12.

The article showed that in the seven months April to October 1920, the duty amounted to Rs. 162 lakhs as compared with Rs. 76 lakhs and Rs. 65 lakhs in the corresponding months of the two previous years. It pointed out that this augmentation was accompanied by some decrease in the production of both yarn and woven goods by Indian mills as compared

with the same period of 1919. Since the excise duty of $3\frac{1}{2}$ per cent. is not levied on counts of yarn below 20's, constituting the bulk of the production, the article suggested as an explanation of the enhanced revenue that "increasing attention was paid to finer counts."

The Bombay letter points out that in counts above 30's there was actually a substantial fall in comparison with 1919 and still more with 1918. But the writer omits to note that in some of the medium counts immediately above the excisable limit there were increases, and that between Nos. 21 to 30 the total was more than 4,000,000lb. in excess of that recorded for the same period of 1919. He points out, however, that the explanation of the rise in yield is to be found in the higher valuations fixed for 1920. Whether or not we accept his conclusion that the valuations were "excessive," we unreservedly accept this reading of the statistics in the light of the comparative table he supplies of the tariff value per lb. of the 48 listed varieties from 1914 to the present year. To give but one instance under head No. 4, "Dhuties, &c. with borders from $\frac{1}{4}$ in. to $\frac{3}{4}$ in.," the advance was from $7\frac{1}{2}$ annas per lb. in 1914 to Rs. 1-5-0 in 1918, Rs. 1-9-9 in 1919 and Rs. 2 in 1920.

Spinning Higher Counts.

While the explanation of the enhanced duties is to be found in the higher valuations there can be no question of the general accuracy of the statement that the Indian mills are paying increasing attention to the spinning of finer counts. The last published statistical abstract of British India shows that between 1909-10 and 1917-18 the Indian production of excisable counts above 20's rose from 131 $\frac{1}{2}$ million lb. to 203 $\frac{1}{2}$ million lb. A table in the last published review of trade shows the following changes in production between the last pre-war year and 1919-20:—

	1913-14.	1919-20.
	Lb. (1,000)	Lb. (1,000)
Nos. 1 to 20	492,693	431,188
„ 21 to 25	123,995	132,815
„ 26 to 30	42,999	50,842
„ 31 to 40	19,712	17,080
Above No. 40	2,699	3,560

The Director of Statistics shows further that there were, very heavy decreases in the shipments of higher counts to India. He writes: "In counts 30's and under the Indian mills are practically monopolists and imports are negligible. In 31's to 40's the Indian production is twice-and-a-half as much as the quantities imported during the year. The production of counts above 40's, although 22 per cent. less than in 1918-19, was considerably higher than in the pre-war year 1913-14."

Latest Figures.

The return for February 1921, and the previous eleven months was available in India at the date of the letter from the acting Secretary of the Bombay Millowners' Association. It shows that in the first range of excisable production Nos. 21 to 30, the outturn of the Indian mills was nearly 183,000,000lb. as compared with 168 $\frac{1}{2}$ million lb. in the corresponding period of 1920, but that in Nos. 31 to 40 production was under 14,000,000lb. as compared with 15,810,000-

n the previous year, while the figures for counts above 40's are 1,834,000 as compared with 3,287,000 in the previous year. The total quantity of yarn spun was 604,000,000lb. as compared with 586,500,000 in 1919-20.

A month ago we quoted the estimate of a correspondent closely connected with the Bombay mill industry stating that the present year is likely to be the second best year on record as regards the profits of the industry, and that he does not believe that they will fall much short of the Rs. 15 crores earned by the Bombay mills in 1920.

In view of these facts, it is surprising to find the acting Secretary of the Millowners Association writing in the petulant spirit he adopted. He goes so far as to charge us with the motive of "antagonising the Lancashire cotton industry still further against that of India," and suggests that to this end, there was deliberate misinterpretation of the figures. In the very article he criticises we lay stress on the political undesirability of attempts by Lancashire to secure any revision of the duties in the form of raising the excise duty to 7½ per cent. or of leaving the import duty on cotton goods at the same figure. No paper in this country has been more consistent than *The Times* in supporting the proposition of the Joint Select Committee on the Government of India Act that virtual freedom of fiscal policy should be conceded to India. *The Times* leading article of March 12, observed that "The new increase is due to a genuine need for revenue ; but in any case the British nation cannot give India an implied liberty to make her own tariff arrangements and then withdraw it as soon as it is exercised."

Appendix N-2.

INCREASE IN IMPORT DUTY ON COTTON GOODS.

DEPUTATIONS TO SECRETARY OF STATE.

No. 3686.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE,
SIMLA, the 19th May 1921.

THE SECRETARY.

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I am directed to forward 10 copies of the proceedings at deputations on the Indian cotton duties received by his Majesty's Secretary of State for India from the Manchester Chamber of Commerce and from Associations of cotton manufacturers and operatives, etc. on the 10th and 23rd of March 1921, respectively. I am to request that the proceedings may be circulated among the members of the Association, for their information.—I have, etc.,

B. TAYLOR,

Under Secretary to the Government of India.

MINUTES OF PROCEEDINGS at a Deputation on the increases in the Import Duty on Cotton Goods entering India, from the Manchester Chamber of Commerce to the Secretary of State for India, received at the India Office, Whitehall, S.W., on Thursday, 10th March 1921.

Present :

The Right Hon. EDWIN S. MONTAGU, M.P., Secretary of State for India.

Sir WILLIAM DUKE, G.C.I.E., K.C.S.I., Permanent Under-Secretary of State for India.

Mr. CECIL H. KISCH, C.B.

Mr. E. J. TURNER, C.B.E.

Deputation from the Manchester Chamber of Commerce:—

Sir EDWIN STOCKTON (President).

Mr. W. CLARE LEES (Vice-President).

Mr. EDWARD RHODES (Sir Jacob Behrens) (Chairman, India Section).

Mr. F. A. LAUDER (Messrs. Henry France and Lauder) (Vice-Chairman, India Section).

Mr. J. RANKINE FINLAYSON (Messrs. Ashton, Hoare & Co.).

Mr. MALCOLM HAYES (Messrs. Glazebrook, Steel & Co.).

Mr. J. HAROLD RODIER (Messrs. Geo. Robinson & Co.).

Mr. E. RAYMOND STREET (*Secretary*).

Sir Edwin Stockton : Sir, I should like first of all to thank you for your kindness in agreeing so readily to receive us. I should like, as President of the Manchester Chamber, to explain the position. We have, as you know, a Chamber of Commerce in Manchester which is a very strong body indeed, because it is representative of practically every merchant shipping to India, not only from Manchester, but really the whole of the export Indian trade from Lancashire. The representatives here to-day represent very fully the unanimous feeling in regard to this question. I will ask, without any further delay, Mr. Edward Rhodes, who is the Chairman of our Indian Section and who has the whole of the details at his fingers' ends, to present the case to you. He will probably be able to deal with it himself without any amplification from any of the other representatives present, unless there is something very important that any other member desires to mention afterwards. With these few words I will ask Mr. Rhodes to deal with the matter.

Mr. Edward Rhodes : Sir, it is just four years ago since we came to see Mr. Chamberlain on a similar subject, as you will probably remember. The occasion then was the raising of the import duty on goods going into India from 3½ per cent. to 7½ per cent. That deputation was a very large one. It comprised not only ourselves—I mean the Chambers of Commerce of Lancashire—but also the cotton spinners and manufacturers in subsidiary trades, trades hanging on to the others. We felt at the time that that was a mistake, and I will show you why in a minute. I hope to prove that we are right in asking you to receive us as representatives of the great commercial community of Manchester. The bulk of the speeches,—and excellent speeches, too—were made by the cotton spinners and manufacturers, the masters and the men; and at the very end of the proceedings Mr. Stoker, Sir Edwin Stockton's predecessor in office, and Mr. Noton Barclay, an ex-President of the Manchester Chamber, voiced the feelings of the Chambers of Commerce. I remembered the deputation as though it were yesterday, when looking up the record. Mr. Chamberlain, when he rose to reply, said something that

rather tickled the fancy of some of us who were there whose lives had been spent in the cotton trade, either in England or in India. He said nothing had struck him more in the speeches than the absolute want of knowledge of Indian conditions and Indian people. That came about in this way, Sir. Probably you do not know that the Lancashire cotton industry is rather an extraordinary one in this regard—that it is a compartment trade. With the exception probably of two or three or four manufacturers, none of the people deal direct with India and never have done, and, as I believe, they have no desire to do so. The whole of the pioneering from the very beginning and even until the present day is done by merchants who have their houses, their staffs, their travellers and their representatives in India, who from north to south and from east to west do propaganda work for the industry of Lancashire—the cotton industry. It was because of that that we felt (and in this my colleague, the President, agreed, and I had the unanimous support of my Executive) that we should ask you, Sir, to receive us, because we did not want, if I may say so quite frankly, to be under the burden any longer of it being said that we did not know what we were talking about. At any rate, whether we are right or whether we are wrong in our views, I can look round and see two or three men who have done what I have done, sweated in India, and we feel that we can tell you, without in any way poaching on the preserves of the representatives of the admirable organisations that are coming to see you later on, what we think on the subject. It is from that point of view, and in order that I might not use vain words or vain repetitions that I made rather more copious notes for to-day than I usually do. I therefore speak to you from the point of view of men who know the feeling—perhaps imperfectly, but still know the feeling—on the other side as well as on this, and I am sure that we bring to the subject a sympathy that might be alien from those who have not had the experience that we have gained in our life's work in India and in this country. That is to say, we know the Indian thought as well as an Englishman can do, and that is not saying very much. We know the Indian feeling as well as we can do, as well as the feeling of our fellow-countrymen who are distressed by the present increase in the duty.

Sir, I do not want to be too long over the matter but behind us is waiting a great community extremely anxious about the outcome of our interview with you, and, at the risk of being pulled up by you for being too long, I want, as briefly as I can, to take you back not only to 1917 but a little beyond that before we deal with things as they are at the present day.

Sir, in the first place, as you know, in the year 1882 the import duty was absolutely abolished. In the 90's under Lord George Hamilton the 3½ per cent. import duty and the 3½ per cent. excise duty were imposed. I ask you to note this particularly, because Lancashire men have been accused, especially in the Press here in London, of being rather grasping and self-seeking, that our squeal is great merely because we are hit in our pockets and for no other reason. I refer you to the Press at the time of the interview in 1917; you will find that that was rather notorious. But we are in rather good company in not desiring to have these duties at all, and that is my starting point. If we could, Sir, we would abolish not only the excise duty but we would abolish the import duty as well; we would abolish both of them if we could. Lord Salisbury said in 1875 or thereabouts: "These considerations will, I have no doubt, commend to your Excellency's mind"—he was referring to the then Governor-General—"the policy of removing at as early a period as the state of your finances permits, this subject of dangerous contention"—that was the duty. "The precaution has indeed been delayed too long."

Skipping over a considerable period of time, I come to the year 1917, when your distinguished predecessor in office, Mr. Austen Chamberlain, had to deal with this very knotty point. He said: "Do not think that so far as my personal opinion goes I particularly like this policy"—the policy of duties. "If I had any views about the cotton duties when I entered this office it would be that I should like to get rid of them lock, stock and barrel, Customs and excise, but it is no use talking like that in the circumstances we are faced with to-day."

That takes me to the next point. I say we are in good company because we are in the company of those distinguished statesmen who themselves at the time felt the extreme danger of bringing these duties about, either excise or import. The next thing I want to do, Sir, is to take you back to the reason of the imposition of the 7½ per cent. duty in the year 1917. You will remember quite distinctly that our guns were rather spiked (with the exception probably of one or two extremists) because Mr. Chamberlain made an appeal that we could not very well resist. Even then we were very grumpy about it and we feared the consequences which have since happened. We were true prophets. Mr. Chamberlain appealed to us on behalf of our Indian fellow subjects of the Empire that they, having heard many complaints that they had not put up money for the war, offered 100,000,000*l.* and afterwards asked that they might be allowed to raise this money by the imposition of the extra 4½ per cent. When we were appealed to from that point of view we felt somehow that we could not very well at the time go much further forward with it, and we had literally to grin and bear it. At the time the very pertinent question was raised of the increase of the excise duty. Mr. Chamberlain then said—I want to be very careful that I do not misrepresent him—in effect that he could not agree to that because the question of the excise duty had been an open sore in India for 20 years and that he did not want (these are my own words, but I am giving the sense of what he said) to look a gift horse in the mouth.

I cannot let that period pass, Sir, without saying in this year 1921 that we then warned Mr. Chamberlain without any ulterior motive—if I may quote from Mr. Hailey's speech—that by failing to raise the excise duty to an equal amount that we were to pay he was opening the door to trouble that would come in the future. You will find that in the report at the time. But, do what we would, we could not persuade Mr. Chamberlain to take the plunge. Even then he felt it would be unwise to insist, as had been practically promised to the Lancashire people in 1894 or 1895, that really it was not intended in any sense as a protection but as merely duty raising, and that the excise duty should be equal to the import duty. We felt we had been rather badly let down, but we could not kick much because the war was on and we were extremely anxious to do our share in Lancashire to win it. The sacrifices that Lancashire made are history now. The money poured out of the country and the lives lost out of our dense population speak for themselves.

Now, Sir, we come to the question of the present time and the action that has been taken by His Majesty's Government—I say that deliberately, Sir—and the Government of India in raising the import duty from 7½ per cent. to 11 per cent.

Mr. Montagu: I do not want to interrupt you, but I just want to ask you a question. Choose your own arrangement as to how you tell me your case, but I am very anxious to get from you at some time or other your appreciation of the effect on your trade of the changes made in 1917. Are you going to deal with that later on?

Mr. Rhodes: Yes.

Mr. Montagu: Thank you very much. I am sorry I interrupted you.

Mr. Rhodes: I am going to deal with that point later on. I must tell you about our appeal in 1917, because you were not then the principal Secretary of State for India, and I was not quite sure how much you knew of the proceedings. Probably you know all about it.

Then we come to the present time and the raising of the duty on imports from 7½ per cent. to 11 per cent. without any countervailing excise duty. The line I want to take—and after all I must deal with it in a practical sense—is that by their former advantage the Indians were enabled in certain classes of goods not only seriously to compete with Lancashire, but practically to wipe out certain parts of Lancashire industry. From my own certain knowledge, a trade that had been done for many years previously in Bombay, what we call in the trade the Bombay dhoti trade, has practically ceased to exist—Mr. Hayes will probably correct me if I am

wrong. This was a trade that was formerly a very large one, but, as the yarns employed in the manufacture of the goods are on the coarse side, with a duty against us and with an increased cost of production and freight, we were practically entirely wiped out of the trade. You will find too, Sir, that the Bombay mills are even at the present time as compared with the Lancashire mills in an extraordinary busy state.

The question I want to bring to your notice, Sir, is firstly the advantage the Bombay mill-owners have as against us in the manufacture of goods. In parenthesis I may say that you will find no Manchester merchant, or London merchant, or Lancashire manufacturer or cotton spinner, or buyer, or bleacher, or calico printer—grumble, if we have equal treatment with the Indian producer; that is to say, we do not mind if you put on an 11 per cent. excise duty and charge us that 11 per cent. so long as we have an equal handicap. We are willing to put up with all the disadvantages we have to face and overcome them by our organisation. We do not mind that at all so long as we have an equal handicap.

Now take the exact facts of the case. You, Sir, have been in India; you know all about it. You know the conditions in the Indian mills as compared with the conditions in the Lancashire mills. You know the cheap wages, you know the long hours worked, you know the conditions in Lancashire, you know the cost of the carriage of our cotton from America, and, worse than that, you know the cost of the freight of our piece goods, the manufactured article from English ports to India. I shall touch very briefly in a moment or two on the outside competition, besides the Indian competition, that we have to face, which is even increased by this latest move of the Indian Government, sanctioned by His Majesty's Government through you, Sir. One great thing I want to impress upon your mind, Sir, is that neither the President of the Chamber of Commerce nor myself nor any of my colleagues come here in any selfish frame of mind. It is not merely because we are the representatives of the greatest industry in the world. It is not merely that; it is because we feel that, if we have equal opportunity, in spite of our tremendous handicaps, that are increasing every year, we shall not complain at all. It is really because the saddle is being weighted horribly against us that we appeal to you to-day to give us a fair chance in the race. You will hear some people say, especially people in outside trades, when we speak about putting a countervailing excise duty on in order to help us: "Yes, but we do not grumble at all. Why should you ask the Indian people to put up with an excise duty in order that you fellows may get in your goods against them in India? We do not do that." This is the note I have made of my reply to that,—that their articles are not made in India. Motor cars, motor-cycles, tyres, clocks, watches, and so on, are not made in India, so that they are in the same position without as we should be with an excise duty. That is to say, Indian people must come to them whatever import duty you put upon their articles at the present time, and for years to come. They are perfectly safe and they do not mind the import duty at all, because the consumer must pay. Coming up in the train my colleague, Mr. Hayes, of an eminent firm in Manchester, gave me some figures that I prepared myself for the last Conference held at the India Office in 1917. They show in fact what the increased duty means—I am coming down now to details. Mr. Hayes very kindly worked this out for me. I do not know whether you will recognise the trade names, but they refer to very important descriptions of goods. In grey shirtings the imposition of the extra 4 per cent. means $9\frac{3}{4}$ per cent. in India's favour. We have to take into account all sorts of things, such as freight. In white shirtings, in which there is a huge business done, the difference in India's favour is $12\frac{1}{2}$ per cent. In calico prints, in which as you know, there is also a huge business done, the difference in India's favour is 26 per cent. Another reason why you should not weight the saddle against us is the enormous freights we are paying. I ask you to bear that in mind, Sir. I have had some figures sent to me, but these probably apply more to Continental competition. In January 1921 to Bombay, Karachi, Calcutta, Madras and Colombo, the charge was 45s. weight and measurement freight from Antwerp, and I think the rate we are paying now is about 105 or 106 *plus* 10 per cent. As we are

charged on the c.i.f. price, you will gather that when we put on these enormous charges for wages (and you know how troublesome the labour question is, Sir), and freight, when we put on the *ad valorem* charge, our prices, in competition with the Indian mills, for such goods as they are at present making and are beginning to make and will continue to make (and I hope they will continue to do so, because they have a perfect right to do so), are hopelessly out of it. They will not get any better in comparison, and that really is the essence of my own plea to-day. If, as Mr. Hailey says, he wants to raise more money—and I believe him—and he puts on an import duty, why not make the countervailing excise duty and the import duty sufficient on one side or the other to raise the number of crores of rupees he anticipates he will have as a deficit at the end of 1921-22?

I now want to deal very briefly with what this means in the future. The cotton trade of Lancashire (and this you will be told probably in very emphatic terms by the cotton spinners and manufacturers, Sir) is a very important one. That point needs no pressing. I am constrained to say, Sir (I have not spoken on this matter to my colleagues) that I come here to-day (I am not going to talk politics) as a very ardent supporter of His Majesty's present Government, and yet I feel that in these awkward times, when we are almost crushed under the load of taxation, when God knows we are looking about for every possible means to raise the money we need and shall need in the future, for whatever reason is best known to you, Sir, you are taking, I am afraid, a step which will maim and mutilate and perhaps quite destroy in certain branches, one of the greatest, if not the greatest, revenues we have, if things are allowed to go along the lines that I have put before you. Again, I am in good company in regard to the importance of this trade.

That brings me very diffidently to touch on the political aspect of the question. I am going to take it very broadly, because I do not want to weary you, and you can fill in the gaps in what I tell you, because you know the circumstances perfectly well, as you are not only His Majesty's Secretary of State for India but you have been to India. In regard to the 1919 Government of India Bill, I quite agree with Lord Curzon when he said that he was surprised the Government did not see in what direction things were tending when your veto, Sir, was rather modified. I was in India at the time he was Viceroy. He said he was glad that things people had been talking about so long had come to pass, and that we were going to let the Indians do exactly what they liked—I am paraphrasing now what he said. That is a two-edged sword. If you will forgive me for saying so, Sir, I think this ought to have been treated as an Imperial question. The impression we were left under—and it swayed our opinion a great deal—was that the whole question should be dealt with in an Imperial Conference on the broad lines of Imperial taxation, Sir. I challenge you, Sir, quite in a friendly spirit, that that was the impression we were left under, and that it was stated not only in His Majesty's India Office but also in Parliament, that it should be dealt with as an Imperial question after the war. I plead with you, Sir, and suggest that that will be the best method of satisfying everybody, even including our Indian fellow subjects.

The Government of India Bill does not deprive you entirely of our powers, Sir. Again I am touching on very delicate ground when I say that, great as your conception is of teaching a great nation to govern itself, and wonderful as that conception is, self-government in India is some thing that would be best administered in homeopathic doses. 97 or 94 per cent. of that great population may not be termed educated. I challenge you again in the most friendly spirit, Sir, as an Anglo-Indian, as you are, that your troubles at the present moment—and they are very big—are caused not by the 94 per cent. of the peaceful agricultural population but by the 6 per cent.—aye, and less than 6 per cent.—by a particle of the 6 per cent. of intellectuals. Had the practical promise of His Majesty's Government at the time been kept—it was this Government, as a matter of fact, the whole thing would have been relegated to an Imperial Conference. With regard to the unrest in India, I touch on it not merely because it is mere

talk, but because I and some of my colleagues sympathise with you in the difficulties that you have day by day and hour by hour. We know the problem that faces you if you attempt, as I hope you will do, to alter these new duties and make them a more equitable burden. Our knowledge is fairly definite; we get our cables day by day; we get our letters week by week. I myself have in my pocket a despatch from peaceful Madras, and even peaceful Madras is talking with wide open mouth. May I say to you, Sir, that if there is not to be an absolute calamity you will have to take the plunge some time or other? If, for the sake of raising this comparatively small amount of revenue that Mr. Hailey spoke about, you insist on this 11 per cent. duty, with very great diffidence I want to say to you, Sir, that I think you are making a mistake. I believe you will find, as I have found in my life, that you must deal gently and fairly and as a brother with these people on the other side, but they understand yea and nay better, than anything else.

That brings me now to the question that you will probably put to us: How are we going to raise this money? My answer is no doubt what you have anticipated. I speak on behalf of the Chamber of Commerce and my colleagues, and behind them the great community of Indian merchants, the greatest community of merchants in the world. I say that we advise you to stop, to get in touch with your colleagues on the other side and to use the power that still rests with you; that this is a matter of Imperial concern. Mr. Chamberlain said: "We recognise that the cotton industry of Lancashire is something more than just a mere local concern, that it is a large Imperial asset, a large slice of the trade of the Empire, an Imperial concern." I hope, Sir, you will use your great powers, because you have the veto yet, and cause a Conference to be held even now, if you like, an Imperial Conference; but, better still, hold up these duties so that we have a chance of retrieving what is, as you know, in Lancashire at the present moment the most awful position the county has ever been in, even including the American Civil War.

Sir, I should say that that would be one way of raising the money. Has it never struck you, Sir, how unequal, if you are going to make us all one brother-hood, one Imperial whole, is the incidence of taxation in the two countries? When living in India I am always glad to be there, because if I can stay long enough my taxation, excepting from investments here, is a flea-bite—and my friends will agree with me there. Speaking entirely from memory, I think you will find, if you take Mr. Hailey's figures, that the maximum taxation in India is to be a 16 pie taxation, which I work out to be just less than $8\frac{1}{2}$ per cent., as a maximum tax on incomes. If you take his proposal for supertax, you will find that it is to be a 4 anna tax over $3\frac{1}{2}$ lakhs. Taking a 16d. rupee, at $3\frac{1}{2}$ lakhs it gives you about 23,333l. The class that I am thinking of in India, the mill-owner class (because very few people in India, barring some of the Raj people who may be very rich, and some of the Bombay people, who are very rich, have these incomes, except the mill-owner class), get off with only about 25 per cent. on any thing they have over 25,000l.; that is to say, a man may have to pay 25 per cent. over 25,000l. as supertax, and he pays $8\frac{1}{2}$ per cent. on his income. We pay practically 30 per cent. income tax, and we have supertax beyond 2,500l. a year.

These discussions are not of much use if obstructive criticism only is indulged in. My practical suggestion to you, Sir, is that you should most seriously consider the question of reducing the import duty to an amount less than 11 per cent., and bring up the countervailing excise duty to that figure; and turn a deaf ear to those counsels given you in India, which are to the effect that if you do it there will be no end of a bother there. There will be no end of a bother here, not from the same point of view, but no end of a bother from the destruction of this huge industry, or the part of it relating to India, if you are not very careful.

That comprises really the gist of what I wanted to say. Firstly, we are not here to carp; we are not here in any captious mood; we are here rather to beg you to stay your hand in these duties that we think will be to the detriment of an industry which your colleague, the

Chancellor of the Exchequer, will need to look to for support, and which we are willing to do our best to maintain, in spite of the terrible handicaps, and to increase, if we have a fair run for our money. In India there is the biggest field for cotton goods in the world—that is a point I have missed. I believe you will find that the part that India takes of English cotton goods is roughly from one-fourth to one-third of the whole of the exports from Lancashire. The figure is 36 per cent. in the 1913 Blue Book, but it is a little more now; China is 12 per cent.; the Continent and the United States 10 per cent., and so on. At one time there used to be a boast in Manchester that the port of Calcutta took more cotton goods than the whole of the Empire of China put together, and China was the second best. The point I am trying to make is that the industry of Lancashire is worth a thought from the Imperial standpoint; and, in addition, we are pleading for it from the point of view of the teeming population of Lancashire. As you know, Sir, in an area of 35 miles from the Manchester Exchange there is a denser population than anywhere except in the City of London, and it is with a very earnest hope that you will take those facts into consideration that we have come before you to-day.

In conclusion, I want you and your colleagues in the Cabinet and the Government of India to believe (and I speak not only myself but for my colleagues here and for the great Chamber we represent) that we are animated by no spirit of pettiness, no movement against His Majesty's Government or the Government of India, but by an earnest and deep-seated desire to preserve the cotton trade—that great Imperial asset—from danger of mutilation and destruction so that it may continue to provide the daily bread of the teeming population of Lancashire and provide those exports so urgently called for by the Prime Minister and his fellow statesmen and by every thinking man for the very existence of our beloved country. Do not, I beg of you, lightly maim or destroy the tremendous advantage you already have in the cotton industry of Lancashire.

(After Mr. Rhodes's speech some informal conversation took place in the course of which Mr. Montagu explained that he must postpone a formal statement of his views until he had heard the representatives of the Cotton Spinners' and Manufacturers' Association and the other organisations of employers and workmen who were sending a deputation on 23rd March.)

REPORT OF PROCEEDINGS at a Deputation on the Indian Import Duties on Cotton Goods to the Secretary of State for India, received in the Council Chamber, India Office, S.W., on Wednesday afternoon, March 23, 1921.

Present :

The Right Hon. EDWIN S. MONTAGU, M. P., Secretary of State for India.

Sir WILLIAM DUKE, G.C.I.E., K.C.S.I., Under-Secretary of State.

Sir ARTHUR HIRTZEL, K.C.B., Assistant Under-Secretary of State.

Sir CHARLES S. BAYLEY, G.C.I.E., K.C.S.I., I.S.O.,
Vice-President.

Sir CHARLES ARNOLD WHITE.

Sir MURRAY HAMMICK, K.C.S.I., C.I.E.

General Sir EDMUND BARROW, G.C.B., G.C.S.I.

Sir JAMES BRUNYATE, K.C.S.I., C.I.E.

Sir G. O. ROOS KEPPEL, G.C.I.E., K.C.S.I.

Mr. CECIL H. KISCH, C.B.

Mr. E. J. TURNER, C.B.E.

Mr. S. K. BROWN, Private Secretary.

Sir WILLIAM BARTON, M. P.

Members of the India
Council

Mr. TOM GARNETT, representing the Cotton Spinners' and Manufacturers' Association, Manchester.

Mr. JOHN SMETHURST, representing the Federation of Master Cotton Spinners' Associations, Manchester.

Mr. W. C. ROBINSON
Mr. WM. THOMASSON
Mr. JOSEPH CROSS } representing the United Textile Factory Workers' Association, Accrington.

Mr. T. N. GRANT, representing the Allied Association of Bleachers, Dyers, Printers and Finishers, Manchester.

Representatives of the COTTON SPINNERS' AND MANUFACTURERS' ASSOCIATION, 12, Exchange Street, Manchester :—

Mr. F. A. HARGREAVES (<i>Chairman</i>), Burnley.	Mr. H. C. PATESON, Chorley.
Mr. JOHN AINCOW, Bolton.	Mr. ARTHUR PICKUP, Darwen.
Mr. ROBERT COTTON, Haslingden.	Mr. ERNEST SMITH, Burnley.
Mr. A. FEARFULL, Ramsbottom.	Mr. JAMES SMITH, Blackburn.
Mr. ARTHUR FOSTER, Preston.	Mr. JOHN SMITH, Colne.
Mr. TOM GARNETT, Clitheroe.	Mr. JOHN STUTTARD, Burnley.
Mr. GEORGE GREEN, Padiham.	Mr. CHARLES TATE, Blackburn.
Mr. E. C. HARVEY, Littleborough.	Mr. JOHN TAYLOR, Blackburn.
Mr. ERNEST HOLDEN, Preston.	Mr. J. T. WALMSLEY, Accrington.
Mr. JOHN A. ORMEROD, Blackburn.	Mr. THOMAS ASHURST } <i>Joint</i>
	Mr. WM. STUTTARD } <i>Secretaries.</i>

Representatives of the FEDERATION OF MASTER COTTON SPINNERS' ASSOCIATIONS, 340 Royal Exchange, Manchester :—

Mr. JOHN SMETHURST (<i>Chairman</i>), Manchester.	Mr. ALFRED HILL, Bolton.
Mr. W. BRANSON, Manchester.	Mr. WILLIAM HOWARTH, Bolton.
Mr. G. F. BYROM, Ashton-under-Lyne.	Mr. R. H. JACKSON, Oldham.
Mr. G. W. FIELDING, Ashton-under-Lyne.	Mr. C. C. NEWTON, Oldham.
Mr. T. GARTSIDE, Oldham.	Mr. JESSE THORPE, Oldham.
Mr. WM. HAMER, Ashton-under-Lyne.	Mr. R. THIRELFALL, Atherton.
Mr. W. HEAPS, Bolton.	Mr. J. WILD, Wigan.
	Mr. R. WORSWICK, Rawtenstall.
	Mr. JOHN POGSON (<i>Secretary</i>), Manchester.

Representatives of the ALLIED ASSOCIATION OF BLEACHERS, DYERS, PRINTERS AND FINISHERS, 1, Booth Street, Manchester :—

Mr. T. N. GRANT (<i>Chairman</i>), New Mills.	Mr. FORREST HEWITT, Manchester.
Mr. J. CLARKSON, Manchester.	Mr. LENNOX B. LEE, Manchester.
Mr. B. H. CRABTREE, Manchester.	Mr. C. PICKSTONE, Radcliffe.
Mr. A. K. DAVIES, Manchester.	Mr. J. H. SWALLOW, Manchester.
Mr. MARK FLETCHER, Manchester.	Mr. L. D. KIDSON (<i>Secretary</i>), Manchester.

Representatives of the UNITED TEXTILE FACTORY WORKERS' ASSOCIATION, Ewbank Chambers, Accrington :—

Mr. F. ASHWORTH, Oldham.	Mr. W. NABB, Bury.
Mr. LUKE BATES, Blackburn.	Mr. W. POPE, Hyde.
Mr. JAMES BELL, M. P., Oldham.	Mr. W. C. ROBINSON, Bury.
Mr. F. W. BIRCHENOUGH, Oldham.	Mr. D. RUSSELL, Padiham.

Mr. J. BROMILEY, Bolton,
Mr. JAMES CRINION, Oldham.
Mr. EDWARD DUXBURY, Bury.

Mr. JOSEPH EDGE, Bolton.
Mr. S. T. GOGGINS, Ashton-under-
Lyne.

Mr. JAMES HINDLE, Burnley.
Mr. JOHN HOLT, Heywood.

Mr. J. JOHNSON, Blackburn.
Mr. G. W. JONES, Bolton.

Mr. THOMAS SHAW, M. P., Colne.

Mr. E. STRONG, Blackburn.

Mr. W. THOMASSON, Manchester.

Mr. W. J. TOUT, Todmorden.

Mr. JAMES WHITE, Colne.

Mr. G. WHITTAM, Haslingden.

Mr. W. WOOD, Bolton.

Mr. J. WOOLEY, Preston.

Mr. JOSEPH CROSS (*Secretary*), Accrington.

Representatives of the MANCHESTER COTTON ASSOCIATION, 22, St. Mary's Gate,
Manchester :—

Mr. FREED A. TOMLONSON (*President*), Mr. H. ROBINSON (*Secretary*),
Manchester. Manchester.

Sir William Barton, M.P. : Mr. Secretary Montagu, Sir, the deputation which I have now the honour to introduce and which you are kind enough to receive, represents the Cotton Industry in all its productive sections, and is here to give voice to opinions strongly held throughout the entire industry.

I need not dwell on the magnitude and the national importance of this industry. Under normal conditions the total exports of the country consisted as to about one-third of cotton goods, whilst of the total cotton export approximately one-third was for India. This translated into terms of employment represents a factor which no Government can ignore. The extent of unemployment in our midst to-day warns us that unless we can restore our export trade we cannot sustain our population. In the circumstances you will not be surprised to learn that the announcement of the increased import duties on cotton goods entering India was received with dismay. Much prejudice has been introduced into the consideration of this problem by an artificial balancing of Lancashire industrial interests against India's political rights. If there are material interests on one side, there are also material interests on the other, and we would protest against any suggestion that we are unmindful either of the rights or the interests of our fellow subjects in India, whose welfare and prosperity we consider as bound up with our own. Our view sincerely held is that the true interests of the people of India and of the cotton trade of England are not opposed. We seek only that the people of India shall have access to our products on the same terms as any other products, and are of opinion that the economic condition of India is such that the clothing of its people should be as free from taxation as possible. There is at all times a great natural demand in India for cotton goods; that demand is always dominated by price, high prices cause reduced consumption; and there is reason to think that India to-day is suffering from under-consumption. The members of the deputation are not ignorant of, nor unsympathetic, towards the difficulties of the India Office, and I venture to think, Mr. Montagu that there is not a man in this room who does not realise the great burden of responsibility resting on your shoulders, and the delicate situation which you have to handle. They are also aware that the politicians in India support these duties, and that they have the powerful support of the Indian millowners, who are already clamouring for even higher duties. As I understand the position, these duties were not initiated by the new legislative body in India, and that even duties so initiated and imposed would be subject to revision by the Secretary of State under conditions which might be regarded as sufficiently grave and serious. But, Sir, such intervention would be a matter for your discretion and I am not authorised to claim it. The deputation resting on the strength of their case look rather to helpful representations from the India Office, and having regard to the special

circumstances surrounding the whole case. The plea is that the additional duty is not intended as protection but is necessary for revenue, but whatever the intention, the increased duty is in fact protective. As an instrument of revenue it is inequitable and oppressive on the consumer inasmuch as the goods which he buys will be increased in price whether they are produced in India or imported from England, while the revenue will only be benefited by the imported supply.

I turn, in conclusion, to the special circumstances surrounding this case, and which would appear to provide the strongest possible claim for your help in obtaining a revision. The last time this subject was before us was in March 1917, when Mr. Chamberlain had agreed to an increase of duty without countervailing excise, the subject at that time being complicated by a concurrent offer by the Government of India to become responsible for £100,000,000 of war expenditure. The subject was raised in the House of Commons, and Mr. Chamberlain spoke as follows:—Hansard, vol. 91, 1156: “I do not say for one moment that this last change in the Customs Duties constitutes the last word in fiscal policy or marks the definite relationship of India and its fiscal system to this country, and the fiscal system of this country and of the Empire as a whole. I look forward, like the late Government, to that survey of the whole economic position of the British Empire, of the fiscal relationship which is to prevail between all His Majesty’s dominions *inter se* and between them and this country which they contemplate at the end of the war. I hope and believe that when that time comes, India will recognise her obligations and her responsibility, that she will show no jealous spirit towards an industry in this country which is of vital consequence to the Empire and which cannot be weakened without weakening India as well as ourselves.” That, Sir, was on the 14th March, 1917. On the 21st March, question and answer were made as follows:—

“Mr. Barton asked the Secretary of State for India whether, pending the promised reconsideration at the end of the war, it may be taken that the import and excise duties on Indian cotton goods will remain unaltered, and that 4 per cent. will continue to be the difference between the two.

“*Mr. Chamberlain*: Yes, Sir, that is our intention and I do not think that anything will occur to make it impossible of fulfilment.”

I think that it will be agreed that, coming from a Minister of the Crown on a subject which had been prominently before him, the House and the country, we were justified in regarding this as a pledge. It was so accepted and produced a feeling of security so far as it went, a feeling which has certainly not been justified by events. These, Mr. Montagu, are the conditions, difficult and complex alike for you and for us, under which we are met, and the deputation is here with a sincere and earnest desire that some means may be found of easing the situation of the greatest seriousness. The speakers represent the following associations, and with your kind permission I shall call upon them in the order named:—

Mr. Tom Garnett, representing the Cotton Spinners’ and Manufacturers’ Association, Manchester; Mr. John Smethurst, representing the Federation of Master Cotton Spinners’ Associations, Manchester; Mr. T. N. Grant, representing the Allied Association of Bleachers, Dyers, Printers and Finishers, Manchester; Mr. W. C. Robinson, Mr. W. Thomasson, Mr. Joseph Cross, representing the United Textile Factory Workers’ Association, Accrington.

Mr. Tom Garnett (representing the Cotton Spinners’ and Manufacturers’ Association, Manchester): Mr. Montagu, I should like on behalf of all the various interests represented here this afternoon to thank you for the opportunity that you have given us to lay our views before you. Sir, I hope I may be permitted to place before you the views which I laid before your predecessor, Mr. Fowler, I believe in this very room so far back as 1895—the views which we hold with regard to our relations with India. I said: “Now, Sir, at the outset we should like to make it quite clear that we are not here with any feeling of hostility to the

Indian Government, or envy of the success of the comparatively new industry of cotton spinning and weaving by steam power in India. We prefer to think in the words of the Hon. Mr. Stevens, who was then a member of the Viceroy's Council, ' that the interests of Lancashire and India are parallel rather than opposite. Certainly we should be the last to deny that prosperity and social and political content in India benefit Lancashire and its trade more than any other part of the United Kingdom."

One of the noblest figures in the whole of our history, and I think the most illustrious man who ever sat in both Houses of Parliament, Lord Chatham, in 1773 spoke thus: " Trade in India stands at present on little else than the guns of our ships and fortresses, a forced foundation which will fail if not timely strengthened by a system of justice and humanity, of sounder and larger policy "; and again, later, this: " The hearts and affections of Bengal are of more worth than all the profits of ruinous and odious monopolies."

With those sentiments, Sir, I beg as a humble admirer of that great man to utter for myself and the whole of our deputation our entire agreement.

Now, Sir, I hope I may be permitted, even if I take up a little time, even if I have to repeat a five-fold tale, to address you at some little length. This is the fifth time I have had to appear before a Secretary of State on behalf of the cotton trade on this question. I would like, therefore, to read from the Blue Book of 1895, which defines the position which was laid down as to the relative interests of Lancashire and India by no less a Secretary of State than Lord Salisbury. Writing in July 1875, he said: " It is impossible to believe that under these conditions the duty can be permanently maintained. The entire acceptance of the system of free trade by England is incompatible with the continuance of an exception apparently so marked. Parliament, when its attention is drawn to the matter, will not allow the only remnant of protection within the direct jurisdiction of the English Government to be a protective duty, which so far as it operates at all, is hostile to English manufactures. But though the duty will not be permanent, its prolonged existence cannot fail to have serious effects. During the agitation which will precede its abolition, feelings of animosity on both sides will be aroused. It will be represented in India, however mistakenly, as a direct conflict between Indian and English interests in which Parliament is being moved to prefer the latter. This excitement will prevail more or less widely in proportion to the strength of the interests which are assumed to be affected by it; and if the prosperity of this industry" (the Indian cotton manufacturing industry) " corresponds to its present promise, the strength of these interests will grow steadily with the lapse of time" Now while this despatch was on its way to India, the Legislature in that country passed the Tariff Act of 1875, making no alteration in the import duties on cotton goods. The Secretary of State, writing in November 1875, commented on the absence of any provision as to the cotton duties in the new Tariff Act, and he remarked that the import duty on cotton manufactures was " on general principle liable to objection, as impeding the importation of an article of first necessity, and as tending to operate as a protective duty in favour of a native manufacture. It is thus inconsistent with the policy which Parliament after very mature deliberation, has sanctioned, and which, on that account, it is not open to Her Majesty's Government to allow to be set aside without special cause, in any part of the Empire under their direct control." Lord Salisbury regarded " the speedy removal of the cotton duties as a matter of serious importance both to Indian and Imperial interests"; and he added that " the entire removal of the duty should not be adjourned for an indefinite period, but provision should be made for it within a fixed term of years." In July 1877 the House of Commons passed a Resolution that " the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay as soon as the financial condition of India will permit." In 1878 the Government of India exempted from import duty certain coarser kinds of cotton manufactures, which were found to be specially subject to competition from similar goods manufactured in India. In

March 1879, the exemption was carried further, and was made applicable to "all cotton goods containing no yarn of a higher number than thirties." In April 1879 the House of Commons passed a second Resolution that the Indian import duty on cotton goods, being unjust alike to the Indian consumer and the English producer, ought to be abolished.

In process of time such was the prosperity of India that Major Baring, the Finance Minister, was enabled to abolish all duties, including those of the cotton duties, and make India a free port. In 1894 the necessities of the Indian Government compelled them to have recourse once more to import duties, and Lord Kimberley, being Secretary of State, after mature consideration, decided that cotton goods should be exempt from import duty. The necessities of the Indian Government growing, it became necessary that the cotton duties should be reimposed and they were reimposed on condition that a corresponding countervailing excise should be imposed at the same time. Mr. Fowler, as he then was, afterwards Lord Wolverhampton, writing on this point to the Indian Government, said: "I have said all along, and I say now, that if the manufacturers of India are prepared to submit to a countervailing duty which will destroy the element of protection, I do not see why the import duty should not be imposed. If there be any necessity for increasing the taxation of India, I see no reason why this tax could not be fairly and justly imposed, and at the same time deprived of any protective character, so that it shall go into the Treasury of India, and not into the pockets of the manufacturers. Then no injustice would be done to the English manufacturer, on the one hand, or to the Indian consumer on the other."

After a certain amount of adjustment an arrangement was reached when Lord George Hamilton was Secretary of State for India, which imposed a $3\frac{1}{2}$ per cent. import duty on cotton goods imported into India and likewise a $3\frac{1}{2}$ per cent. excise duty on cotton goods manufactured there by steam power. This arrangement, Sir, as you remember, remained in force for 22 years; but in 1917 the Indian Government, having offered to the Home Government one hundred million sterling, permission was given, if I may so use the words, or at any rate His Majesty's Government here, the Secretary of State here, approved of the raising of the import duties to $7\frac{1}{2}$ per cent. while leaving the excise duties at $3\frac{1}{2}$ per cent. This, of course, constituted a very serious breach in the arrangement that had been made in 1895, and the various branches of the cotton trade in England lost no time in protesting against it and asking that any readjustment in import duties that was made should be accompanied by a corresponding increase in the excise. The Secretary of State, for various reasons, which he set out before us at considerable length when we interviewed him in this room, was unable to accede to our request, but it was stated that no further alteration or increase should be instituted in the relative differences of import duties and excise except after full discussion when the whole of the fiscal arrangements of the various parts of the Empire came to be reviewed at the end of the war. That, Sir, though it did not entirely satisfy the representatives of Lancashire, was acquiesced in by them for the time. But, Sir, we are plain men, and we certainly think that after a resolution like that had been passed by the House of Commons that we were entitled to believe and entitled to think and entitled to have confidence that before any alteration was made the whole matter would be passed in review. (Hear, hear.)

Now, Sir, we come to the present time when it is proposed to raise the import duties to 11 per cent. leaving the excise duties at $3\frac{1}{2}$ per cent. I do not think it needs any very great stretch of imagination to see that that difference must necessarily work as a protective duty in favour of the Indian manufacturer. It would be absurd for anybody to contend here, in England, that if the import duties on foreign spirits were raised to 20s. while the excise duty on home-manufactured spirit remained at 15s. the difference would not go into the hands of the private producers and not into the coffers of the State. It is for these reasons that we believe that we are asking for the principles of sound taxation to be followed when we ask that the import duties and the excise duties shall be made to correspond one with the other. We are quite aware that the necessities of the Indian Government

with regard to finance are great and that they must have revenue; but at the same time we cannot help but think that a deficit will be more easily extinguishable if the whole of the proceeds of a tax finds its way in the Exchequer rather than into the hands of the private producers. Those are the principles on which we tax ourselves; we cannot see any injustice in them. They have been found to inure to the benefit of the State; they have been found to ensure that all differences in prices caused by the imposition of an import duty, if accompanied by an excise, go to the benefit of the taxpayer at large and not to the benefit of one section of the community. We put these views forward before Mr. Chamberlain here, and we also put them before the Prime Minister; and it was stated in the House of Commons (and I do not think it has ever been disputed that we were told) that but for the war we had an irrefutable case. (Hear, hear.) If that is so we certainly think and hope that now we shall have an opportunity of having the whole of these questions reconsidered in accordance with the rider that was tacked on to the Government resolution and accepted by the Government and passed by the House of Commons. We certainly hope and think that we are entitled to have the whole question reviewed before a final decision is arrived at.

Now, Sir, I am not going to enter into any details. I have, I hope, placed our case before you, not as it has been invented by the Lancashire industry, but as it has been laid down to us by a great Secretary of State, and as it has been endorsed by every one of his successors up to four years ago. I do not wish to go into any details, because there are other gentlemen who will speak as to details regarding the actual incidence of the duty; but I would very seriously like to put before you the effect of the duty on the great industry with which we are concerned.

We are not foolish enough to think that this duty will be paid by ourselves. It will not. It will be paid by the consumer. (Hear, hear.) The great historian of the "Decline and Fall," discussing the questions of customs and excise in the Roman Empire, says under Augustus's successors excise and customs duties were imposed upon every article of luxury or need that found its way to the great centre of wealth and learning in Rome. But in whatever terms it was expressed, it was the Roman consumer and not the provincial producer who paid the tax. Then, to clinch his argument, he brings forward the fact that that enlightened despot, Nero, in his anxiety to benefit his subjects, ordered that the tax on slaves should be paid by the seller—a doubtful boon, for the buyers at once found that it was added by the seller to the price of the slave. We do not deceive ourselves about this. The tax will be paid by the Indian consumer, and when one has regard to the comparative poverty or the actual poverty of the hundreds of millions of consumers of cotton goods in India it is plain that any increase in price must be a very serious handicap to our industry. (Hear, hear.) Therefore if the tax is to be imposed we do think that the sooner means are devised whereby the revenue and expenditure may be made to balance, the sooner will the vast volume of customers of ours and of the Indian mills have more money to spend on their products and on ours.

India is our greatest customer in cotton goods. Why? We conceive because we are able to supply her better than anybody else. If she is our best market, we are also her best market in which to make her purchases. (Hear, hear.) We have never asked, and never dreamed of asking for the slightest shade of preference for our industry in India at all. India is too poor to give anything in preference; she needs every penny of revenue that she can raise. Her ports have been free to every nation in the world, and if we have been able to establish almost a monopoly in imported goods in India, it is because we have been able to give them at a lower price than anybody else. (Hear, hear.) If we do export to India large quantities of goods, is not that the means whereby Indian produce is paid for? Are not cotton goods the means by which Indian tea, Indian cotton, jute and the thousand and one things that India grows which we cannot, and which she has to supply us with, are brought to this country? Our interests, as I ventured to say at the beginning, are parallel, they are not antagonistic. The more prosperous, the more peaceful India is, the greater plenty she enjoys, the better for us. It is sometimes said or thought that merchants and manufacturers have to take a provincial view of things. I think that is a

very mistaken idea. There is no trade with its ramifications extending over the whole of the world but is compelled to take an intelligent interest in things political and in things economic. China cannot be afflicted with a famine; there cannot be a drought in Texas; there cannot be floods or pestilence or plague or famine in any part of the world in which the repercussion is not felt in our industry. Therefore I think we have a right to say that we do not look at this matter from a merely parochial and merely provincial aspect. Further anybody who writes down the Lancashire cotton trade as a mere provincial or parochial interest, does a very grave injury not only to the Lancashire cotton trade, but to the whole community. (Hear, hear.) It is more than a great trade; it is a great national and imperial asset. Sir William Barton has told you the proportion that the exports of the cotton trade bear to our whole exports. The interests are vast—I do not mean the question of sectional or private interests of this trade—I do not mean anything of that kind; I am looking at it as a great imperial and national asset. Anything that weakens the productive power of this industry, anything that lessens its power of exportation, anything that lessens its power of competing or helping to compete for the thousand and one things that we have to bring from America and all over the world is a matter of very serious economic and, I may venture to say, political moment. At this moment this blow—perhaps that is too strong a word to use—this obstacle has been placed upon the revival of a trade that is now passing through such a crisis as I am sure the oldest man in this room cannot remember. Probably in the whole history of the cotton trade there never was such a crisis as it is passing through at this day. (Hear, hear.) It is not too much to say that were it not for the accommodation that is being given and the consideration that is being extended by debtors and creditors towards one another—debtors who may be creditors of somebody else, and creditors who themselves are debtors of somebody else—it is not too much to say that unless the greatest consideration and the greatest means of accommodation and the greatest goodwill were not being displayed all round we should be faced with such a financial panic that probably nobody has ever seen. We do feel that now is not the time that anything should be done to add any extra handicap to this industry in its struggle for recovery. The great difficulty at the present moment is to find a price as between the producer and the merchant. It is not a matter of a manufacturer giving something away without profit to-day; it is how deeply he has to cut into losses in order to get any trade at all, Sir; this stringency and this difficulty is to a considerable extent accentuated by the inability or the unwillingness of the buyers in India to take up their goods; I think the gentlemen in this room will be able to bear me out in that. Accommodation in the cotton trade such as has never been known before is having to be extended. Terms of payment such as nobody ever dreamed of in the course of the history of the cotton trade, at any rate in my lifetime (and my experience of the cotton trade extends back for nearly fifty years) have never been known. It will need the utmost goodwill and co-operation by everybody, both masters, employees, work people, merchants and consumers in every direction if we are to weather this storm without a catastrophe. Now a good deal has been said, I have said a great deal myself this afternoon, about this being a great national and imperial asset. I should like you to remember, as you no doubt are perfectly well aware, but may I venture to call it to your mind, that the cotton trade is not merely a cotton-spinning and weaving industry. Its ramifications extend into any and every direction. There is the bleaching, there is the dyeing, there is the printing, there is the finishing. Therefore when we speak of the cotton trade and it is employing so many operatives in its mills, the ramifications of the cotton trade do not cease there. They spread far further, and it is not an exaggeration to say that out of a population in Lancashire and immediately bordering on it of some eight millions, a very large proportion of that population owes its living entirely to the prosperity of the cotton trade. It begins with coal and it ends with ships. I would like to mention that in addition to that, the greatest and most necessary of all industries, agriculture, depends for its prosperity in our part of the world entirely on the prosperity of the textile trades. (Hear, hear.) It may not be known, but in Lancashire, which is looked on as a sort of conglomeration of factories and workshops, there are more cultivated acres than in any other county of England

except the great county of York. The principle and practice of small holdings has been pushed to such a degree that I believe I am not exaggerating when I say that there are about 20,000 holdings that do not exceed 10 acres in extent. The intensive cultivation of the land is carried on, so far as the climate will allow, to the utmost pitch of perfection, and in the very blackest time of agriculture, when English wheat was sold down to 16s. a quarter in 1893, our farmers, owing to the great population, which lay at their doors and which was ever ready to consume their milk, their eggs, their butter, their beef, their mutton, managed to weather the storm.

I hope I may be allowed to repeat once more that the position that Lancashire takes up in this matter is that defined for her by the responsible statesmen whom I have quoted. It is quite fashionable to talk about Lancashire greed and indifference to anything but material interests—and by Lancashire I mean not only Lancashire, but the counties that border upon her. I think, Sir, those are reproaches that are levelled without justice against a portion of His Majesty's subjects who yield to none in generosity, in industry and in public spirit. In the very worst times of the cotton trade, perhaps at the world's greatest crisis, the time of the American Civil War, when Lancashire suffered untold misery, nothing could draw them from the side of freedom from slavery, though their apparent interests at the moment would have been served by the victory of the South. I think that ought to be to their eternal credit—that in one of the greatest crises of history, when it depended perhaps whether that great community should be a slaveholding community or whether it should be a community of free men, she did take the right ground.

Now, Sir, I hope I have not trespassed too long upon your time, and I must apologise for having, as I said before, gone over a fifth-told tale. But we all of us think that it is necessary for the full and true presentment of our case that this historical *resume* should have been rehearsed before you. I hope and believe, Sir, that I have said nothing and that I shall say nothing that will cause any offence either here or elsewhere, but we do think that so long as Parliament is in any degree responsible for the Government of India, so long as it has not been declared that protective duties are not harmful in their incidence, we have a right to bring our case before you and to ask you to make representations on behalf of a great industry which is of national importance. We do think we have a right to bring that statement before you. (Cheers.)

Mr. John Smethurst (representing the Federation of Master Cotton Spinners' Association, Manchester): Mr. Montagu and Gentlemen, I think it is a matter for very serious regret that the necessity has been forced upon us of again coming before the Secretary of State for India in connection with the cotton import duties. We thought in 1917, when the duties were then extended, that at any rate before anything further was done we should have had something to say about it—(hear, hear)—or that any proposal to extend them would have been communicated to us, and that we should have had an opportunity of discussing the matter. When we appeared before Mr. Chamberlain in this room in 1917, to put it very mildly, we did not get very much satisfaction, so we thought we would see the Prime Minister and see whether we could get more satisfaction from him. He listened to us as we stated our case, and he used some words that have been quoted here this afternoon, which I will not apologise for re-quoting, because I think they are very significant words—words that stated the real facts of the case so far as it appealed to the Prime Minister. He said this: "I read every word of what was said at the deputation yesterday and undoubtedly you presented a very powerful case, and had it not been for the overwhelming and imperative considerations based upon the war I should have said that your case was absolutely irrefutable." In the House of Commons, on the discussion that then arose on that amendment proposed by Sir William Barton, Mr. Asquith I think made some reference indicating that in his opinion it was unwise to have brought this matter forward unless there had been a change in circumstances, and suggesting that there were no altered circumstances that justified the bringing forward of the matter again. Mr. Lloyd George, replying to Mr. Asquith, said: "My right hon. friend rather suggested that there were no

altered circumstances that justified us in departing from the decision. I agree with him that at that time it was the only wise course to adopt. But the circumstances have changed very considerably—very considerably. There is no justification for embarking on this course unless it can be justified as a war measure. It may cause a good deal of mischief in a very important industry in this country, and there can be no justification for it except its urgency as a war measure.” In the course of the debate Mr. Asquith suggested the addition of certain words to a resolution submitted by the then Secretary of State for India. The words have been referred to this afternoon, but I will take the opportunity of reading them again. These words were added to the resolution: “This House at the same time declares its opinion that such changes as are proposed in the Indian Budget in the system of Indian cotton duties should be considered afresh when the fiscal relations of the various parts of the Empire to one another and the rest of the world come to be reviewed at the close of the war.” Then we have the further statement made by Sir William Barton this afternoon that he put a question to the Secretary of State for India asking whether, in view of this resolution and the addition to it, there would be any change in the import duties and the excise duties as they then existed and the reply was that there would be no change.

Now, Sir, we are a very homely people in Lancashire and Yorkshire, and it may be that we have an old-fashioned prejudice in favour of promises being kept. I think we have reason to believe that the resolution as submitted in the House of Commons and the answer given to Sir William Barton by the Secretary of State for India constitute a promise—at least, we take it to be so—to Lancashire that before this question was raised again we should have an opportunity of saying something about it; and we are now faced again as we were faced on the previous occasion, with an accomplished fact. In 1917 we were told that it was justified as being a war measure. We are now told that the justification for this is that it is raised for revenue purposes. Well, it appears to us that if that had really been the case and the import duties were extended for the purpose of raising revenue, there was no reason why the excise duty should not have been raised at the same time—(hear, hear)—and all the necessary monies have been raised by making a smaller addition to the import duties and a smaller addition to the excise. The two reasons given on the two occasions are first of all a war emergency measure and secondly revenue. Sir, I do not want to say anything that is offensive at all. It is rather difficult for me sometimes to refrain from saying things very plainly, and I do not mean any offence if I do. One gets into a natural habit perhaps in Lancashire, when dealing with questions from day to day, of saying things in a very blunt way and perhaps they are misunderstood by people who do not quite appreciate the characteristics of Lancashire and Yorkshire. But to us the real reason seems to be that this is intended by the people who are at the back of India or in India to be a protective measure. Anyhow, that it is protective there cannot be any possible dispute. Mr. Asquith, speaking in the House of Commons in the course of the debate referred to, used these words: “There can be no doubt that whatever be the revenue producing effect of a rise in the cotton duties without any corresponding change in excise it must have a protective effect.” Whether that be the intention or not, these duties have a protective effect and give an unfair preference to India as against Lancashire. Now, Sir, I say that the Indian cotton industry does not need any protection at all; it does not stand in need of it. It is a trade that cannot by any stretch of the imagination be called an infant industry that is struggling for its existence. It is becoming a very powerful industry and a very powerful competitor with Lancashire. We do not complain of that at all, Sir—not at all. We do not object to competition from any of the four corners of the world. All we ask is: Give us a fair field and no favour, and we will do our best to capture the markets or retain the markets that we have. (Hear, hear.) In 1899 India had cotton spindles numbering $4\frac{3}{4}$ million; in 1917 she had $6\frac{3}{4}$ million spindles; and I believe at the present time the number of spindles in India is practically seven million. In 1899 she had 39,000 looms, while in 1917 she had 114,000 looms, and these are constantly being added to by the export of looms and machinery from Lancashire. Now take the yarn and cloth produced and imported into India. In 1898 India produced 512 million lbs. of

yarn and she imported 39 million lbs. In 1906 she produced 680 million lbs. and imported 38 million lbs. In 1917 she produced 680 million lbs. and imported 18 million lbs. In 1899 she produced 356 million yards of cloth, while she imported 2,181 million yards of cloth. In 1917 she produced 1,576 million yards of cloth, while she imported 1,907 million yards of cloth. So that we see there a constantly increasing producing power of the Indian cotton 'mills.

It is sometimes said that Lancashire has nothing to fear from India because the area of competition is very small indeed. There are men in this room who remember that from twenty-five to thirty years ago the competition between Lancashire and India was almost entirely on the counts 1 to 20's. That has gone. India has that trade now, and she is gradually getting into the finer counts of yarn and the finer qualities of work. Again we do not complain. In 1918-19 she produced in counts 1 to 25, 538 million lbs., and she imported $8\frac{1}{2}$ million lbs. That market has gone from England. In the same year, 1918-19, she produced in counts 26 to 40, 72 million lbs. and imported 19 million lbs. That has gone. Above 40's she produced $4\frac{1}{2}$ million lbs., and imported 7 million lbs. Now take the last year, 1919-20, in counts 1 to 25 she produced 564 million lbs., and imported $\frac{3}{2}$ million lbs.; in counts 26 to 40 she produced 68 million lbs., and imported $7\frac{1}{2}$ million lbs. and above 40's she produced $3\frac{1}{2}$ million lbs. and imported 5 million lbs. Those figures show I think, that at any rate India is year after year getting more efficient and expert in cotton manufacture and is gradually getting on to the finer grades and qualities of yarns and cloths. Now take piece goods. I will take the year 1919-20. She produced of grey and bleached goods 1,164 million yards, and she imported 855 million yards. Of coloured goods she produced 475 million yards, and imported 208 million yards. The yarn exports from Great Britain to India show a decrease of 78 per cent. from 1913 to 1918, and the cloth exports from Great Britain to India in the same period show a decrease of 79 per cent.

I should like to say a word further on the question of the ability of India to get into the finer grades of yarn and cloth and I have an extract here taken from the *Indian Trade Journal* of the 19th October, 1917, which I should like to read to you. This is the statement: "If a comparison be made of the figures for 1916-17 with those of the average of the five pre-war years, it will be seen that almost the whole of the increase in production took place in counts from 21's upwards. There was an increase in production of 5,381,000 lbs., or 29 per cent. in regard to Nos. 31's to 40's, and a decrease in the imports of these counts of 7,195,000 lbs., or 31 per cent. In counts above 40's there was an increase in production of 1,922,000 lbs. or 72 per cent., and a reduction in imports of 2,716,000 lbs., or 36 per cent. This would show that at the present time Indian mills are manufacturing better-class yarns than was the case before the war. A member of one of the principal firms dealing in piece-goods says with reference to the production of 1916-17 that 'Indian mills are gradually becoming able to produce a better class of yarns and this is borne out by the samples which I have seen of Indian-made grey goods which are of a finer quality this year than anything I have previously seen'."

As to the ability of India to supply her own requirements, I should like to read the following extract from the paper *Capital* of the 21st September 1917: "The percentage of the requirements of this country which is met by the outturn of Indian mills may be estimated as follows: The total production of grey, bleached and coloured piece-goods in Indian mills in the twelve months ending March 1917, less exports of piece-goods of Indian manufacture, amounted to 1,331,726,000 yards; the total import of grey, bleached and coloured piece-goods from foreign countries, less re-exports during the same period, amounted to 1,800,652,000 yards; so that it may be said, roughly that the outturn of the Indian mills represents about 42 per cent. of the total requirements of piece-goods in this country."

As to the prosperity of India (and I am speaking on this particular point with reference to the question of raising revenue and the fact that protection is not needed by the Indian cotton trade) I will take the testimony of Sir William Meyer, who spent a great many years in India—

over 30 years. He said: "Since 1900 the progress has been remarkable. Between 1900 and 1910 the number of cotton mills increased from 177 to 210, and the persons employed from 145,000 to 215,000. The production of yarn rose from 343,000,000 to 593,000,000 pounds, and of woven goods from 95,000,000 to 215,000,000 pounds. Jute mills increased in number from 36 to 60, and the persons employed from 110,000 to 204,000. Further, the percentage of manufactured goods imported into India as compared with the total imports has been steadily falling, while the percentage of manufactured goods among the exports has been simultaneously rising."

Let us see now what the Indian trade is doing at the present time, because after all it seems to me that if revenue had to be raised there was a very fruitful field that was open for increasing the revenue from the Indian cotton industry without doing it any very great harm. In 1914 the profits of the Indian cotton mills were 5.35 per cent.; in 1915, 6.60 per cent.; in 1916, 10.23 per cent.; in 1917, 20.6 per cent.; in 1918, 23.32 per cent.; in 1919, 40.79 per cent.; and in 1920 from the number of mills at present available where returns have been made, 41 in number, they have been 44½ per cent. Those are official figures. For the year 1920 the individual firms could be given if it were necessary.

Sir, my remarks are made with a view to trying to prove first of all that these increased duties are protective in their incidence and must necessarily be so unless they are countervailed by an excise duty, and that the Indian cotton industry does not need protecting at all. I think I made the statement that while it was claimed in the first place in 1917 that it was a war emergency measure, and that now it is for the purpose of revenue, there is a very wide body of opinion in India that is out for protection pure and simple to the fullest possible extent against Lancashire. Anybody who has read the reports of the proceedings of the Indian Legislative Council in India know this, that there are people there who are out to protect India as far as they possibly can against Lancashire. The statements are made quite publicly; they do not hide their opinion at all. In March 1916 the Hon. Dadabhoj, addressing the Imperial Legislative Council at Delhi, said: "Public opinion in India has all along demanded that the Government should have a heavy tariff, not only for the purposes of revenue but also for the protection it is likely to afford to our industries." There is only one point in connection with that statement I should like to make, and that is with regard to public opinion in India. We are rather hazy in Lancashire and Yorkshire as to what is meant by public opinion in India (hear, hear), whether as we understand it there is any such thing as public opinion, or whether it is not confined to a very small section of the community. We may be wrong, but perhaps someone will put us right on that point. The editor of the Indian Year Book for 1919 says: "In more recent years the agitation in favour of the excise duties has been revived by the growth in England of a strong body of public opinion in opposition to the policy of free trade. Advantage has been taken of this new phase in English economic thought to press on behalf of India the acceptance of a policy of protection, and the removal of excise duties is now claimed by the opponents to this measure as a necessary corollary of the application to the British Empire of the principles associated with the name of Mr. Chamberlain."

The President of the Southern Indian Chamber of Commerce, speaking in 1917, used these words: "Our trade, commerce and industries constitute such an important, independent and vital interest for us, by themselves, that we can no longer stand any manner of interference or injury from any source, from the competition of settlers within or aliens without; from the honest Free Traders of Lancashire or our all alert and amiable rivals of the Far East; and from colonial preference or discriminating tariffs, within and without the Empire. What we want is protection in the largest sense of the term, with freedom to develop on our own lines, with our own resources and for the benefit of the teeming millions to attain our emancipation from the present industrial serfdom and economic bondage." If these words mean anything, if they represent any volume of public opinion, such as it is in India, it means that whenever they have

the opportunity they will protect themselves against the Lancashire cotton industry. If that is the case, Sir, I think we have the right to look to His Majesty's Ministers in England to see that at any rate the true interests of Lancashire are safeguarded. We are not here this afternoon, Sir, asking for any special favour. As I said before, we do not complain about India being prosperous; we do not complain about her building up a very fine cotton industry. Good luck to her. If she can do it on fair lines we have not the slightest objection, but we do object that the trade should be fostered and increased at the expense of our trade in this country. We were under the impression that our interests would be efficiently safeguarded by the representatives of His Majesty's Government and by the Government itself in this country. We had a right to expect that His Majesty's Ministers would hold the balance level between ourselves and India. In that expectation, Sir, we have been very gravely disappointed, and unless the inequality of these duties is removed, Lancashire, irrespective of political views, will, as opportunities arise, take such action as will place its interests in the hands of those who can at least appreciate the simple justice of ascertaining the views of the organised industry of Lancashire before imposing burdens upon it which are bound to be gravely prejudicial to its future well-being. (Cheers.)

Mr. T. N. Grant (representing the Allied Association of Bleachers, Dyers, Printers and Finishers, Manchester): Sir, if I may be allowed to describe my small effort here to-day as the first shot that is being fired from a newly-made gun that is likely to boom in the future, you will perhaps extend to me your indulgence if during my very brief remarks I keep rather closely to my somewhat copious notes. I have very little to add to the Lancashire case that has already been so very ably stated, except possibly to mention a few facts that may or may not be known.

The bleaching, calico printing, dyeing and finishing trades are entirely dependent upon loom production in this country for their supply; out of the total production 80 per cent. is for the export trade. Out of the total export trade 25 to 30 per cent. goes to India, so we can readily see how much the industries mentioned are dependent upon the Indian market. At the present time we are all seriously concerned in trying to reduce costs of production so that we can again maintain our position in the world's market. This increase of tariff is most unjust and will be a serious handicap in our efforts to maintain our trade with India. Now let us look at this question from our customer's point of view, because the Indian consumer is our eventual customer. Our industry is highly efficient, and this efficiency will be maintained. We deliver the best that can be produced in the goods we manufacture; we do not wish to bolster up any inferior article. Surely it cannot be claimed that it is to the advantage of the Indian consumer that a tariff should be placed on our goods which will increase the cost to him and thereby reduce his buying capacity. We question if public opinion in India is in favour of this increased tariff. The Government of India Bill is essentially experimental. Extensions will be made, after the first five years, and after a period of ten years the whole situation will come under survey by a Parliamentary Commission in order that the machinery may be readjusted. At a later period this enquiry will be resumed, and it may take about forty years before India is on a satisfactory representative basis. The system of government has only just been inaugurated, and we contend that its decision to raise the import duties to 11 per cent. could not have been done under the Constitution-making measure of 1919, and therefore that this increased tariff is not a demand by the people of India. The character of the franchise is open to consideration. The vote is now given to 5,179,000 males over the age of 20, out of a total eligible population of 60,182,000. The total population for the area affected by the Act is approximately 222,000,000. Can it be claimed that it is in the imperial interests that 5,000,000 people out of a total population of 222,000,000 should have at their mercy such an important section of the export trade of this country, and should have the power, in the interests of Indian mill owners, to increase tariffs on goods required by the large population? We submit that constitutionally the British Government has still full charge of finance. The British Government can refuse to

sanction fiscal arrangements, made by the Government of India pending the establishment of the central and local legislations on a basis of popular enfranchisement. We claim that the increased tariff is contrary to the well-being of the vast Indian population, as well as a serious danger to the Lancashire cotton trade, and we ask for a decision that the British Government should act in accordance with its past traditions.

Mr. W. C. Robinson (United Textile Factory Workers' Association, Accrington): Mr. Montagu and Gentlemen, in 1917 I had the opportunity of coming to speak, as representing the operatives, to Mr. Chamberlain. I want you to understand that it is not often that the employers and the operatives are together upon one deputation; but on this occasion, we as representing the operatives, are in entire agreement with the action which has been taken in creating such a deputation as you have here to-day. Speaking on behalf of almost half a million operatives, I agree very largely with what Mr. Garnett said—that you cannot judge the sufferings of Lancashire, once the cotton trade is hit, simply by the number of people engaged in the cotton trade. First of all, take the railways. Directly you get your mills stopped or running short time you find that railway men have got to be dismissed or in many cases work short time. Then you come to the mines and you come to the subsidiary trades, and every one of them is affected by anything that you may do in the direction of injuring the cotton trade. I agree with what Mr. Smethurst and Mr. Garnett said; all that we want is fair play. We want equality and, whatever depressions we have to go through or whatever success may come, we are quite prepared in Lancashire to share along with the employers any position that is taken up. I recollect when I was here in 1917 that Mr. Chamberlain made very great reference to the imposing of that duty because of the war emergency. I want to say here that on that occasion I thought it was a weak position to take up to try to make a comparison between what England had done in that great war and what Lancashire had done in that great war. I want to say here distinctly that both in men and in money nobody did better than Lancashire. Now we come to-day to the question of revenue. In this country you have been seeking revenue for the great war that we have had. How did you get your revenue? You started with an excess profits duty, and the employers have had to pay. If they want to raise any revenue in India why do not they institute an excess profits duty there? That is one of the ways they can get the revenue there. A countervailing excise is most important if you are going to disabuse our minds with regard to protection. I want to say that so far as the cotton trade is concerned I have been officially connected with it since 1878. I have never been out of an official position from that date to this. Never do I recollect the cotton trade of Lancashire being in such a condition, and I am bound to say here that, had it not been for the efforts of the employers at the beginning of the war, when times were so bad, in making a levy on themselves and creating a fund, there would have been worse distress in Lancashire to-day than does exist. We have already received from the amount of money that was then invested somewhere near 600,000*l.* That money is being distributed amongst the 200,000 operatives who are without work in Lancashire. I want to tell you, Sir, that a great many of those operatives answered to the call of duty in 1914, 1915, 1916, 1917 and 1918, who, since demobilisation, have never been able to do an hour's work since they came back. That is a serious position for us who represent these operatives in Lancashire. I am here to say that, so far as this matter is concerned, we ask for no favours. We are prepared to work along with the employers upon this matter, and I share the last statement of Mr. Smethurst when he said that if this matter has got to continue we do not know where it is going to end. We do not know whether this is the last duty that is going to be put on and what is going to happen. We say that, while India is a part of this Empire, Lancashire is also a part of this Empire, and there ought to be justice given to both sides. I appeal to you in the name, I think I may say, of nearly half a million members of our Union, to do whatever you can in trying to bring about something which will give us greater justice in Lancashire than it is receiving to-day. To-day Lancashire's trade is

appalling, and we, who have got to hand out this money week by week, recognise to some extent the distress in Lancashire, but there is not one of us that knows the distress that is going on in Lancashire. The imposition of this duty is not going to help our markets; it is not going to help us to get back to a satisfactory state of trade, but rather to handicap us in being able to start our looms again. I do not want to take up more of your time, because I think the ground has been fairly well covered, but I do assure you, as far as the operatives are concerned, that we are with the employers in this protest; we are with the employers in this appeal to you that you will do something to give us greater justice than seems to have been given to us up to the present time. (Cheers.)

Mr. William Thomasson (United Textile Factory Workers' Association, Accrington) : Mr. Montagu and Gentlemen, during the war the Lancashire cotton trade was left practically to itself. It did not matter to anyone whether the spindles or looms were running or stopped. It was not essential for the winning of the war, and therefore we had to carry on as best we possibly could. The result was that there was a great deal of stoppage in the trade; people were out of work, and means had to be found to give them sustenance. The employers and the operatives got together, and they agreed upon a certain fund being established to provide means wherewith to find these people a livelihood. That is an evidence of what can be done in Lancashire when they try. The employers and operatives are united again in opposing this particular import duty on cotton goods. We intend to see this thing through to the end. In Lancashire the number of members of our Association, the United Textile Factory Workers' Association, is something like 400,000. They and their dependents, in conjunction with all the other trades allied to the textile trades, are dependent absolutely upon the cotton trade. Anything which hits the cotton trade hits Lancashire very badly indeed, and Lancashire will put up a fight against anything of that sort right to the very end. At the present time we have something like 70 per cent. of people in the industry who are either unemployed or only partially employed. The fund that I speak of that was raised during the war is now being placed at the disposal of the people who are working short time or who are unemployed. When I tell you that something like 60,000*l.* a week has been distributed for the last ten weeks among some of these people, it will give you some idea of the amount of unemployment current in Lancashire at the present time. This week we are expecting that amount to be doubled; it is very likely that from 100,000*l.* to 120,000*l.* will have to be paid out of that fund this week. It is said that this import duty that is to be imposed is for the purpose of benefiting the revenue in India. I wonder if the people of India have ever been consulted as to how the revenue should be raised. As has been pointed out, those are the people who will have to find the revenue, and not only the revenue, but they are the people who will have to find the corresponding increase that the Indian manufacturers will put on to meet the revenue, which will go into their pockets. The Indian consumers, who are, as in this country, practically the whole of the working population or the majority of them, will have to find this money. We know that they are not well paid at the present time; consequently, they will be able to purchase less goods, and less goods means less trade in Lancashire and more unemployment. Such a duty could not have been imposed upon the trade at a worse time than the present, when unemployment is so rife. If you had been trying to hit us a blow you could not have hit us a more severe blow under any circumstances. We are determined to see this thing through and see that justice is done to the trade of Lancashire.

Mr. Joseph Cross (United Textile Factory Workers' Association, Accrington) : Mr. Montagu, you have heard fairly able statements made in regard to the position of the Lancashire cotton trade in comparison with the Bombay cotton industry. At the present time, and for some six months past now, we have been suffering under one of the worst depressions that the cotton trade has known for some half a century. At the back end of last year there was something like 40,000 weavers, winders and warpers out of work; at the present time there is something near 120,000 out of work; and there are thousands and tens of thousands who are working

short time and not fully employed on the full complement of machinery at that. (Hear, hear.) Personally I entirely agree and associate myself with the observation made to the effect that we wish the best of good luck to the Bombay cotton industry, provided, of course, it will give us a fair field and no favour. Very likely, Mr. Montagu, you have had in your mind or the Legislature of India have had in their minds, the uncertainties of the temperament of the Indian population. I should like to say that it would not be wise for you to ignore the uncertainties of the temperament of the Lancashire workpeople at the present time. (Hear, hear.) We are sitting on the safety valve, and I am not quite sure whether that would be a very good posture to continue. It may perhaps be a wrong conclusion, but we can only come to conclusions from what we can understand so far as our knowledge of politics goes. We think that our industrial welfare and our livelihood have been sacrificed to political purposes in India, combined with the financial interests in India representing the Bombay mill-owners. Some time ago it was common gossip in Lancashire that our employers were responsible for the bad trade and that they were doing it deliberately for the purpose of bringing about an industrial crisis. That idea only indicates to everybody who is trying to watch events that there is a nasty feeling underneath the situation at the present time. All is not well with the temperament and the loyalty of the Lancashire cotton operatives. It has been really a good job that we had some money to fall back upon; otherwise you would not have been able to keep them satisfied and contented. Imagine, Mr. Montagu, being out of work for six weeks or six months, and nothing coming into the house at all beyond what you could get out of an odd half-sovereign or perhaps 15s. or 16s. If you appreciate that you can understand the temperament and the outlook of the person or persons under those circumstances. There are not hundreds, but thousands and tens of thousands that have been affected like that this last four or six months, and can you expect us to view with equanimity another obstacle placed against the possibilities of those people having a chance to earn their livelihood? That is what it means. This matter is more to us than to our employers so far as our livelihood is concerned and the present condition of the industry. If the cotton trade is wiped out we are wiped out entirely, but our employers can pick up their wealth and go elsewhere and live. We have nothing left; our labour is not wanted; there is nothing doing. Yet here at this present time, in order to assist and to help still further a rich trade which could afford to stand taxation another imposition is placed upon the Lancashire industry. That is most unfair treatment so far as our trade is concerned. We do not want anything from the Indian people that is not fair. We give the Indian people an open market here; we only ask for an open market in India. That is all we want. We do not want a shilling's worth of protection; we do not want a penny's worth of protection. We do not want your help or the help of any other Ministers of the Crown to carry on our business. You give us a chance to carry on our business. You seem to be determined not to allow us to do it, or somebody is. If they can prevent us from being able to trade and carry on with our present methods of working and obtaining our livelihood they are going to do their best to prevent it. I have been pretty warm on this subject, and I cannot help it, because I am close to those who are suffering and have been suffering now for six months. They have never made a squeal, but they are running into debt, which means of course that when trade does come round it will take a cycle of employment of eighteen months possibly to pay off their debts; then bad trade will come round again and they will be back in the same position. You can quite understand, Mr. Montagu and gentlemen, that the Indian import duties question is a bread and butter question to us in Lancashire. It is a necessity for us to take an interest in it. We cannot possibly permit or allow any politicians to interfere to the extent of being able to take away from us our only way of being able to live, and that is what is happening to us. This import duty is certain to be a retardation and prevent us from being able to get our trade going again, as it was in 1917 and in past years; it will have the very same effect. Just when things were on a balance, so that we might be able to turn round, the whole thing becomes unbalanced again by the imposition of this new 3½ per cent. duty against us, which means weeks and weeks before we can possibly get out of the slough of despond and

depression we are in at the present time. It has been said that the profits of the Bombay mills have been 20, 40 and as high as 45 per cent. Nobody can put up a case to say that a trade in that position needs any protection or any help whatever—none whatever. (Hear, hear.) If the question had been left not to 5,000,000 people of India, but if it had been a question put before the working people of India, they would most certainly not have pushed it forward to the same extent as the Bombay mill-owners and the financial persons in India have done in this instance. I mean by that, Mr. Montagu, I do not think they would ever have done anything to throw us out of work or help to destroy our chance of gaining a livelihood, and that is what is happening to us at the present time, and what is likely to happen to us in the future. What guarantee are we going to have that somebody else will not have another dig at it? What guarantee have we? We cannot get a guarantee. The pledge we got before has never been fulfilled—Ministers of the Crown are included in that. They gave us a definite promise in the House of Commons that, before they would proceed to do anything which was detrimental to and which would be a handicap or obstacle to the cotton trade of Lancashire they would see that full enquiries were made. They said: "We will see that you know something about the difficulties that present themselves to us and present themselves to the financial agencies of India." They have never done it. I hope we shall not get any promises to-day unless they are kept—I hope so. I am only speaking as a Lancashire operative feels, and what has been said about what they will do when the opportunity comes round they will do. We will try and help to put those people in power that will do something to help us to earn our livelihoods. It cannot possibly be any good to us to have rulers who sacrifice us here in Lancashire for the purpose of something that may happen somewhere else. We are all subjects of one Empire and we are entitled to be considered from the fair point of view of level justice by those who have to administer the law and keep the Empire in law and order. I do not know, from what has been said and from enquiries that have been made, what can be said to us to-day more than the fact that the duty has been imposed. I have asked the question, but I cannot get any reply other than this, that it has come to stay, because the Secretary of State for India has no longer the authority to deal with any legislation that is passed by the new Government of India. If that is so, it only makes the case against those who gave the promise in 1917 so much the worse. They ought to have told us about it before springing it on us and before dealing with it as they have done. I do not want to detain the meeting any further, but I can assure you of this, Mr. Montagu, that the matter is one of the deepest, keenest and widest interest so far as the workpeople of Lancashire are concerned and the other workpeople to whom the industry is of the greatest moment—that is all the railwaymen and other men who number something like 4,000,000 or 5,000,000 of the population—no small number.

Sir William Barton: Those are all our speakers, Mr. Montagu, and that is the case.

Mr. Montagu: It is my duty first of all to say how much I welcome, on behalf of my colleagues of the India Council and myself, who are jointly responsible for this matter, your kindness in coming here to-day to put us in full possession of your views, and to assure you that we do not lack appreciation of the great power and interests that you represent, and the importance of those interests to the well-being of the Empire. I wish I could find myself in complete agreement—I will not say with your arguments, because with many of your arguments I find myself in profound agreement—but with the conclusions that you come to from those arguments; but if you have the patience to listen to me I will try and convince you of the merits of the case which I am here to represent to you. When I have finished the Vice-President of the Council of India, Sir Charles Bayley, who was Lieutenant-Governor of Bihar and Orissa at the end of a very long career in India, will I think be in a better position than I am to say something to you about the comments that have been made on Indian opinion.

In the speeches that have been made your spokesmen have shown so intimate a knowledge of the history of this affair that I am spared the necessity of going over even the rough outlines of fifty years controversy, and I need not even refer to the deputation received by

my predecessor in this room, which has been so much quoted, in defence of the same policy as that which is being pursued to-day, because you are familiar with all that was then said. Although I might quote large portions of it to justify the position to-day, I do not think you want convincing that there has been in this new Budget no change of policy, no adoption of any new policy, and that it will be more profitable to devote our attention to showing the very great change that has occurred in the circumstances.

In the first place, I want to dispose (because I have got to answer on this occasion not only the arguments that have been used in this room, but the arguments that have been used on your behalf outside this room) of the impression that seems to be abroad that the Government of India have taken the first chance of a new-found liberty to pay off an old score and to impose a duty with the main object of protecting Indian cotton goods and of injuring the Lancashire trade; that they are not to be believed when they say that their object was revenue, and that the revenue required could have been raised in many other ways without injuring the interests that you represent; or should, even if it could not have been raised in another way have been balanced by a corresponding increase in the excise duty.

Now let me put the facts before you. I do not want to deny—let me say that in order to save argument—because it would be useless for me to deny, that these duties are protective. A child would know that. What I am concerned to try and prove is that the future fiscal policy of India has not been settled, but that during the period which must elapse before a settlement it became imperative to impose new taxation, and that that new taxation does happen to be protective in its incidence. After the most careful efforts and the most anxious scrutiny of their expenditure in order to achieve every possible economy, the expenditure for the coming year is estimated by the Government of India at 129 crores of rupees, and the total revenue available to meet this on the old basis of taxation is 110½ crores, leaving a deficit of 18½ crores of rupees, which perhaps you will allow me to translate in terms of normality of exchange as 18,000,000*l.*

I will not weary you with the causes of this deficit, but I ask you to take it from me that there are four main causes: first the all-round increase of salaries, both civil and military, due to the rise in prices and the consequent higher cost of living; secondly, the fall in the exchange; thirdly, the trade slump—because the slump in trade, as is well known, is world-wide, and it has directly affected the Government revenue from income tax, from customs and from railways; and, fourthly, the very heavy military charges which have been involved of recent years, including those on the frontier now going on—for unfortunately India is not yet at peace. The largest individual item in the new Budget is the military charges. For some years before the war the annual expenditure from Indian revenues on this account was less than 30 crores. The estimate for this year is 62 crores out of a total expenditure of 129 crores, or very nearly 50 per cent. of the expenditure is military. Now this is the one estimate which they could have controlled. The Government of India could of course have cut down the military forces at their disposal and reduced military expenditure, but I am here to assure you that the estimated expenditure of 129 crores, which includes that figure for defence, is the very lowest which the Government of India can accept if they are to be in a position to fulfil the responsibilities which they owe to India and to Parliament for the peace and the good government of that country. Therefore it is obvious that additional revenue of 18½ crores was necessary.

Now we turn to the other side of the picture. The Government of India have explored every source of revenue, not merely in the last few months or weeks for the framing of their Budget, but constantly during the latter years of the war. One of your speakers said: "Why not have an excess profits duty?" We had an excess profits duty in India, just as you have had in this country, the only difference being that in India the request for its removal, which has been so vociferous as to be irresistible in this country, triumphed a little bit earlier in India; but we had an excess profits duty.

Now what are the possible sources of revenue available? One of the effects of the Government of India Act of 1919 is to divide the revenues of India between the local Governments and the Government of India. In former days the Government of India made grants to the Provinces; now the Provinces, which are in charge of such important services as education and local self-Government, have their own sources of revenue; and one of the most important, land revenue, which is the backbone of Indian finance, has been allotted to the Provinces. Therefore the only real sources of revenue open to the Government of India were opium, salt, income-tax and super-tax, customs, posts and telegraphs, railways and contributions from the Provincial Governments. Well, the contributions from the Provincial Governments are fixed by Statute, and there is no money available from them. With regard to the railways, the Government of India have in this Budget imposed a very large tax which is going to produce $5\frac{1}{2}$ crores of revenue on the railway receipts. As regards opium, it is a vanishing source of revenue which nobody in this room, I think, would ask should be relied upon in the future for purposes of this kind. As regards salt, a tax on salt, as you all know, does directly touch the pockets of the very poorest people in India, and every Government has been reluctant to touch it. The steady policy of reduction had reduced the taxation on salt before the War to one rupee a maund; during the war it was increased to 1 rupee 4 annas; but I do not believe any Government would welcome or suggest any increase in the salt tax to-day. As regards postal rates, large increases are proposed in the Budget; and as regards income tax the super tax has now been raised to a maximum of 4 annas in the rupee, and there has been an increase in the maximum rate of income-tax of 25 per cent. The revenue derived from income-tax before the war was 3 crores. It is now to be 20 crores, and, in addition to that, fresh revenue this year of $3\frac{1}{2}$ crores is to be derived from the income-tax. I give you these figures to show that it has not only been from the customs that India seeks its new revenue; indeed I have already shown you that over 10 crores is to be got from other sources, and there remains no source to make the balance good from, except customs.

Now when we come to customs, again they have not singled out cotton. There is to be a general rise in the whole customs duties, right away through the gamut of them, from $7\frac{1}{2}$ per cent. to 11 per cent. with a special rate on luxuries which goes up to 20 per cent. I do not think you want better proof of the fact that we are seeking revenue and not protection when I tell you that the Budget includes a withdrawal of the concession hitherto allowed on machinery for the cotton mills.

Now those facts, I think, will show you that you are here to complain to-day of a very small proportion of the Indian Budget, that you are here to-day to complain of something which produces, I think, 1-15 of the total increase, and that what you really are asking is either that cotton should be left out of the general increase of customs which it has been absolutely necessary to impose, or, in the alternative, that a corresponding excise should be put upon cotton (hear, hear) whereas it is not put on any other of the goods on which there is going to be an increased customs duty.

Mr. Smethurst: What other competing trade is there?

Mr. Montagu: What other competing trade? I will quote from memory: wool, sugar, tobacco, I think silks, and steel manufactures. But we will not quarrel over that, because I admit that cotton is much the most important of the lot; there is no doubt about that. (Hear, hear.) The only point is that it is only about cotton that we ever hear this question raised.

I do not want this afternoon to argue the case on economic grounds. There are, I presume in this room some people who are, like myself, stalwart believers in the principle of free trade. (Hear, hear.) There are in this country, as is well known, stalwart believers in the economic principle which is called protection. I have never met any Indian, with the rarest possible exceptions, who believes in any doctrine but protection. They believe, as so many of our Col-

onial fellow-subjects believe, that protection is the best solution. Now if you are arguing on economic grounds and you are a free trader I quite agree that you can show every reason why protective tariffs for India are unwise. If you are a protectionist advocating in this country protective tariffs for our industries I think you would find yourselves in a dialectical dilemma if you were to try and explain to the Indians why protection is bad for them. If I were arguing on the economic ground it would have been necessary for me to deal with the arguments I have seen in the newspapers about the lighter taxation on cotton mills, about the lower cost of their labour, and about the bad conditions in their factories, and to explore how the real taxation upon Indian industry compares with the taxation upon the Lancashire industry. I would have to quote to you the comments made by the Government of India on the arguments addressed to Mr. Chamberlain in the deputation of 1917. You have not dealt with those matters to-day, and it is not necessary for me, therefore, to deal with them in my reply, except to say this, that it may be news to some of you that the Government of Bombay has imposed an import duty upon raw cotton coming into Bombay for the purpose of financing a scheme which will mean better housing for the cotton operatives, and that as a result of the Labour Convention at Washington and also as a consequence of certain labour troubles in India, there are being achieved enormous improvements, I am glad to think, in the conditions of labour in that country. But if you will admit with me that there was an absolute necessity for new revenue, and that that revenue could only be obtained from an increase in customs duties, I think I need only detain you while I explain to you the constitutional position.

Gentlemen, what has been said in this room this afternoon is quite true. It would have been possible for me, acting with my colleagues in the Council of India, to have forbidden the introduction of these Budget proposals, and it would be possible for me to veto the Bill in which these duties are contained when, after it has been passed by the Legislature in India, it comes home for sanction. That is the legal position; that is the theoretical position. Actually it is, I would submit, absolutely impossible. In the first place, I cannot veto part of a Bill; I must veto the whole Bill; and I should therefore leave the Government of India with absolutely none of their increased revenue to meet their increased charges. In the second place, supposing when the Budget came home originally for sanction I had refused leave to introduce it, what would have happened? The Government of India would have had to propose to their Legislative Assembly duties upon cotton coupled with a corresponding excise. That Legislative Assembly contains an overwhelming majority of members fresh from the constituencies upon whose vote the issue would be decided. I do not hesitate to say as a mere hypothesis and prophecy that there would not be one single member of that elected majority that would have voted for an excise duty upon cotton goods. They do not believe in it. They are protectionists; they prefer to get their revenue from protection; and the consequence would have been that your bill would have been defeated in the Legislative Assembly. It is quite true that there is a provision in the Statute which enables the Governor-General to insist upon a tax, although it is denied him by the Legislative Assembly, if he can certify that it "is essential for the safety, tranquillity or interests of British India." It would be straining a very real power which may have to be used, and it would be blunting the weapon that you possess in your hands, if you were to ask the Governor-General to certify that the passage of an excise duty on cotton was "essential for the safety, tranquillity and interests of British India." So that even if I had tried to insist upon an excise, knowing that no part of public opinion in India was in favour of such an excise, it would not have been effective.

Now it is constantly said in argument that these taxes have been imposed for the benefit of Bombay mill-owners and only for them. If you read the accounts of the debates in the Legislative Assembly on these very taxes you will find that the proposals of the Bombay mill-owners were negatived by the free vote of the Legislative Assembly in India. They wanted to remove from the free list yarns and twists, in order to deal a blow at the hand-loom industry. That was negatived. Then a proposal was made to increase the duty that you take

such a strong exception to from 11 per cent. to 12½ per cent. I want to read the telegram which records the arguments that were used. The people who proposed that increase in the Legislative Assembly were the non-official European members from Bombay; and it is suggested to me in the telegram that one of the reasons it was done was in order to give an answer to Manchester agitation. "The final amendment taken up was one moved by European non-official members from Bombay that the general *ad valorem* tariff be raised from 11 to 12½ per cent. This was supported by all other Bombay members and by a few others. Avowed reasons for proposal were uncertainty regarding exchange outlook and consequent desirability of giving Government a margin of revenue. Real reason, as House fully appreciated, was, of course, desire to benefit Indian industries still further and also perhaps as a counterblast to Manchester agitation. Amendment was, however, opposed by majority of members on the grounds that deficit has been made up by taxation already voted and that, seeing that financial necessities were no longer paramount, interests of consumers should have first consideration, and further that it was not justifiable to engage in a measure of protection for other than revenue-producing purposes in advance of fiscal commission. Amendment was opposed also by Finance Member as being unnecessary, and was defeated by a large majority." I only give you that to show the sincerity of the plea which I advance, which is (1) that the fiscal arrangements of India are not wholly in the hands of the Bombay mill-owners, and (2) that not only the Government but the members of the Legislative Assembly were not doing this with a view to introducing a new protective system, but were doing it to raise revenue, and were content when they had raised the revenue required.

Now the last point that I want to draw your attention to is this. You, gentlemen, have quoted to me from one part of the room after another what happened in 1917; but I venture with great respect to point out to you that you have omitted the equally important events of 1919. This whole question was dealt with in 1919 when the Government of India Bill was under discussion. At the Joint-Committee of both Houses which sat upon that Bill one of the members of the Committee moved an amendment to the Bill, that there should be no interference with any fiscal measure proposed by the Government of India. This was rejected on the ground that it was constitutionally impossible. The Joint-Committee reported on this matter to both Houses of Parliament, and the Joint-Committee's Report is so important that I venture, although it must be familiar to you, to read it to you again. "The Committee have given most careful consideration"—this was what Lord Selborne's Committee said—"to the relations of the Secretary of State with the Government of India, and through it with the provincial Governments. In the relations of the Secretary of State with the Governor-General in Council the Committee are not of opinion that any statutory change can be made, so long as the Governor-General remains responsible to Parliament; but in practice the conventions which now govern these relations may wisely be modified to meet fresh circumstances caused by the creation of a Legislative Assembly with a large elected majority. In the exercise of his responsibility to Parliament, which he cannot delegate to anyone else, the Secretary of State may reasonably consider that only in exceptional circumstances should he be called upon to intervene in matters of purely Indian interest where the Government and the Legislature of India are in agreement. This examination of the general proposition leads inevitably to the consideration of one special case of non-intervention. Nothing is more likely to endanger the good relations between India and Great Britain than a belief that India's fiscal policy is dictated from Whitehall in the interests of the trade of Great Britain. That such a belief exists at the moment there can be no doubt. That there ought to be no room for it in the future is equally clear. India's position in the Imperial Conference opened the door to negotiation between India and the rest of the Empire, but negotiation without power to legislate is likely to remain ineffective. A satisfactory solution of the question can only be guaranteed by the grant of liberty to the Government of India to devise those tariff arrangements which seem best fitted to India's needs as

an integral portion of the British Empire. It cannot be guaranteed by Statute without limiting the ultimate power of Parliament to control the administration of India, and without limiting the power of veto which rests in the Crown; and neither of these limitations finds a place in any of the Statutes in the British Empire. It can only therefore be assured by an acknowledgment of a convention. Whatever be the right fiscal policy for India, for the needs of her consumers as well as for her manufacturers, it is quite clear that she should have the same liberty to consider her interests as Great Britain, Australia, New Zealand, Canada and South Africa. In the opinion of the Committee, therefore, the Secretary of State should as far as possible avoid interference on this subject when the Government of India and its Legislature are in agreement, and they think that his intervention, when it does take place, should be limited to safeguarding the international obligations of the Empire or any fiscal arrangements within the Empire to which His Majesty's Government is a party."

Now these are very strong words which, except for some timely warning by my honourable friend the Member for Oldham, almost passed unchallenged in the House of Commons; but when the Bill came for third reading to the House of Lords, Lord Curzon, speaking on behalf of His Majesty's Government, pointed out the great change which had been instituted in these matters by what amounted to the grant of fiscal autonomy to India. I will read you his words if you like, but I am sure they must be familiar to most of you, and I do not want to waste your time. I can paraphrase them in the words of one of the speakers this afternoon: the people of India are plain humble people and they regard a promise as a promise; and, after that Report by an authoritative Committee of both Houses and Lord Curzon's promise in the House of Lords it was absolutely impossible for me to interfere with the right which I believe was wisely given and which I am determined to maintain—to give to the Government of India the right to consider the interests of India first, just as we, without any complaint from any other parts of the Empire and the other parts of the Empire without any complaint from us, have always chosen the tariff arrangements which they think best fitted for their needs, thinking of their own citizens first. Nothing could be worse for what I have set my heart upon—India as a willing contented partner in the British Empire—nothing could be worse from that point of view than to promise her through the mouth of Parliament these rights and liberties and then, when they are only accidentally applied, because of the sudden need for revenue which was never foreseen before the fall in the exchange took place suddenly to say: "We made a mistake in giving you this right; we are now going to do the very thing that we said we would not do—interfere with your fiscal arrangements for the benefit of British trade."

I really am astonished to hear, if they will forgive me saying so, the arguments of the representatives of labour. The Labour Party, it is quite true, gave valuable support to the passage of the Bill with all it contained, but they always protested that they took it because they could not get anything better—that they wanted more liberty for India, that the time had come to concede to her if not complete self-government something very near it. Now when despite the limitations of the Bill, you concede to her the right to mould her own fiscal destinies, a section of the Labour Party feels that those rights and liberties which she has achieved are even too large for the well-being of the interests that they are here to represent to-day. Gentlemen, you are quite right when you say that British trade can prosper best by the prosperity of her markets. I am perfectly convinced that British trade cannot prosper in India except by the goodwill of India. I believe, therefore, that this striking demonstration (because it is a striking demonstration at a time when I fully admit the great difficulties of British trade; that makes it all the more striking)—that we should stand by our word and let India have her own fiscal way, because of the well-being that it will promote between India and the home country, will result in a greater trade between the countries and not in a lesser trade. At the present moment the Government of India is pledged to institute in India a Tariff Commission. It is on the basis of that Commission that what is going to be the real future fiscal policy of

India will be decided. I tell you that I think it will be protective, because I think that India, official and non-official, Indians and English, is nearly wholly in favour of protection. But the Commission will be the body responsible for advising as to the decision.

May I say, in conclusion, that I do hope that in the fiscal system ultimately adopted, India will of her own free will, after carefully exploring how it can best be done, give to the British Empire a preference in her markets. I hope for that, not because I am a believer in the material advantages of Imperial preference so much as because I should like India to demonstrate to the world her solidarity within the British Empire. I should like to see her of her own free will use the fiscal liberty that we have given her to take her stand in the system that has been adopted by Australia, New Zealand, Canada, South Africa, and, in the last few years, by Great Britain and also, incidentally, because a preference will lower the taxation upon the consumer. But, gentlemen, it would be one of the most profound mistakes of Imperial statesmanship, to my mind, to use your statutory powers to force an Imperial preference upon India.

That is why I regret that my short answer to this deputation must be that, so far as I am concerned I see no other course but to let things stand as they are, to let India have the fiscal liberty that she was promised in 1919; to assure you that she has in this instance only used it to secure, by the only way open to her, in accordance with the principles in which she believes, the revenues which were absolutely necessary; to hope that, by give and take, by the interchange of views which must take place between free parts of the same Empire, arrangements will be arrived at voluntarily to the satisfaction of both parties. I have received a message from the Lancashire Members of the House of Commons that they were of opinion that it would be a good thing for a deputation to go to India to discuss the situation with the Government of India and the members of the Legislative Assembly. I at once forwarded that resolution to the Government of India. I have not yet had a reply, but I do think, speaking for myself, that on a suitable occasion it would be a good thing if you could sit down and talk to the people in whose custody this matter is, under the leadership of their Government, explain your point of view and see if you cannot arrive at some arrangement of mutual advantage, based on the recognition that it is in India's power, under the solemn pledge which has been given her, to devise her own tariffs when she is under the regrettable necessity of raising revenue for her own and, indeed, Imperial needs—because the defence of India is incidentally the defence of the Empire.

Gentlemen, I am sorry that we have not been in closer agreement. I have spoken to you very frankly, as you have spoken to me. We are really acting with regard to India much as we do with regard to any other part of the Empire. I believe that is the principle of freedom which is very dear to the people of Lancashire, and for which they have fought so much in the past, and which I do not believe they will deny to the people of India. It is quite true that the electorate in India is a very limited one—I quite agree, but it is vast compared to any electorate that there has ever been before, and, having got the most representative Assembly you can, you may trust to the electorate which elects that Assembly to see that its action is in harmony with the wishes of the electorate. I think you will find there will be no doubt about that whatever when, as I hope you will allow me to do, I send you the Indian newspapers which contain comments upon the arguments that have been raised at this deputation.

Gentlemen, I hope you will listen now to a few words from Sir Charles Bayley on the same subject.

Sir Charles Bayley: I do not want to detain you for more than a moment, but I think it is only right, as Mr. Montagu has spoken about the joint responsibility of himself and his colleagues on the Council in this matter, that I should make it perfectly clear that this Council, of which I have the honour to be Vice-President, are in absolute accord with him in the line he has taken in this matter. You will perhaps understand why it is if I go into it a little more personally. Nearly forty-four years ago, when I first went to India, the question of the cotton

duties was a burning one. It was burning with particular ferocity at that particular moment because it so happened that the Viceroy had had occasion to use the extraordinary power committed to him to overrule his Council, although it was unanimous, on this particular question of the cotton duties. I was a very unimportant person in those days, and I do not know the secret history of the case at all, but there is one thing I do know. It was popularly believed over the whole of India that the Viceroy, in exercising that power, had exercised it at the bidding of His Majesty's Government at home, and that His Majesty's Government at home had given that order because they were afraid of the Lancashire vote. I do not say whether it was or whether it was not so, but that is the only time that power has been exercised. When I got to India I found there was a considerable blaze of public opinion on that point. Thirty-eight years later when I left India the thing was still burning, and I am sorry to say I can never remember any time while I was in India when it was not either burning or smouldering to a very considerable extent.

It was suggested just now that it was difficult to get an idea of what public opinion was in India. Well, it is exceedingly difficult. It is very difficult to get at the public opinion of 300,000,000 people, the great majority of whom cannot read and write. They have their opinions, but they cannot put them down very often. But is it easy to get hold of any public opinion? Is it possible to get hold of the real public opinion of a good many people in England? I personally doubt it very much. What you can go by and the only thing you can go by is such expressions as are given to that opinion. Now there is no point, I think, on which opinion has been so unanimous—I do not say rightly—in India, both the opinion of Europeans and the opinion of all Indians who are sufficiently educated to express an opinion at all, as on the point that India has been badly treated in the matter of these cotton duties. I do not for one moment say whether India has or has not been badly treated,—that is not a matter for me to argue—or whether Manchester has in any way fairly or unfairly benefited at the expense of India. All I am concerned with—and I assert it with the fullest knowledge—is that that opinion exists. I do not think in those circumstances that it would have been possible for any Government to ignore that opinion when dealing with this question. Consequently when the Government found itself faced with a very heavy deficit it had to consider naturally, as Mr. Montagu has told you, the best way of dealing with it. It put as much of it on to other things as it could, but it was inevitable that the customs duties should meet a very large portion of it at any rate; and I think that anybody who really knows the working of the political machine, or is acquainted in any way with the feelings of India, must realise that it was inevitable that the cotton import duties could not be left untouched when other customs had to bear their share. It is for those reasons, Gentlemen, I think I may safely say, that the Council which I have the honour of representing at the present moment agreed fully with—and are fully in agreement with—the course which has been taken by the Government of India and the Secretary of State. I only want to make that clear.

Sir William Barton : Mr. Montagu, I now rise to move that the best thanks of the deputation be given to you for your presence this afternoon, for your patient hearing and for your exhaustive speech. I do not pretend for a moment to say that it has given us any comfort. I think we all rather feel that there is still a big gulf which you have not bridged as between 1917 and the pledges then and 1921 and the position to-day. I think that the India Office stands condemned, but this is not perhaps the right moment to discuss that. I am here now to move that the heartiest thanks of this deputation be given to you for your presence, for your careful hearing of our case, and for your most exhaustive speech.

Mr. Tom Shaw : I have the greatest possible pleasure in seconding the resolution. The reply has been most unsatisfactory. Its contents are extremely disappointing to us, but there can be no doubt of the fact that we all esteem very highly the great frankness and the absolutely honest expression of the Secretary of State for India. That I think is common to us all. If I may be permitted one remark on the business of this afternoon, may I express my

regret that the Secretary of State for India has not seen that it is quite possible to make friendly representations to the Government of India on this matter? Nobody has suggested that he would veto what the Government of India has done, but there is a possibility surely of making friendly representations to a newly formed Government and of pointing out that here in this country there are, I should think, fully 200,000 people unemployed, and that this policy is likely to injure them. Friendly representations might make a very considerable difference in the position. I merely make that suggestion as a thing I think we have a right to expect from you, Sir. India has to be considered, obviously—that is the business of the Secretary of State for India—but a little consideration for us and a friendly approach—not a dominating approach, but a friendly approach—might make a considerable difference, and give satisfaction and a better feeling to both sides. I have the greatest possible pleasure in seconding the resolution that our heartiest thanks be tendered to the Secretary of State for India and his colleagues.

The resolution was put to the deputation by Sir William Barton and carried with acclamation.

Mr. Montagu: Gentlemen, I sincerely thank you for your courtesy to me in the discharge of a most difficult and responsible duty. I am sorry that my reply has neither convinced you nor given you satisfaction. I regard myself—although I may have had to falsify the prophecies of Mr. Chamberlain in 1917—as having acted in accordance with the express wishes of Parliament. I have the satisfaction of knowing that Mr. Chamberlain, one of my colleagues, shares the responsibility and knew of the action I was taking. As regards what Mr. Shaw said, of course, I will do all I can, for the sake of the Empire, to convey to India the views which have been so ably stated by the members of this Deputation who have addressed me. I cannot recede from the position that India is to be permitted to devise her own tariffs first in Indian interests. I cannot recede from the position that I believe this revenue was necessary, and could not have been obtained from any other source, and could not have been accompanied by an excise. But of course the strong arguments that have been addressed to me to-day by Lancashire on behalf of the trade at a moment when it is in very serious—although I hope and believe very temporary—difficulties will at once be communicated to the Government of India, will receive the widest dissemination in India, and will I hope have immediate effect because they are, as Mr. Shaw said, friendly representations not made with the intention of denying the right of the Government of India. That of course I will do.

(The Deputation then withdrew.)

Appendix O-I.

CERTIFICATION OF CHILDREN EMPLOYED IN MILLS.

No. 3339 of 1921.

BOMBAY COLLECTOR'S OFFICE,
FACTORY DEPARTMENT,
BOMBAY, 10th May 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I have the honour to request you to be so good as to place the following before your Committee and let me know your Association's views on the proposals detailed below at as early a date as possible:—

2. In their review of the annual report on the working of the Indian Factories Act for the year 1918 Government observed that there was an increase in the number of children employed in the mofussil factories and that there were grounds for thinking that children were

sometimes employed at more than one mill on the same day in contravention of the provisions of the Indian Factories Act. They therefore asked me to go thoroughly into the whole question of child employment in the mofussil mills and submit a detailed report on the subject together with such suggestions as I considered necessary in the light of the facts brought to light in my enquiries for amending the Act in these two directions. I have accordingly submitted to Government the following proposals:—

- (1) A full-time Certifying Surgeon for Ahmedabad, which is more important than Bombay as regards child labour, should be appointed;
- (2) The finger print system should be applied to mill children in Ahmedabad and Bombay to assist the Certifying Surgeons and to ensure that no child obtains two certificates whilst every entitled child receives one;
- (3) The Factory Act and Rules should be amended so as to charge the recurring cost of the improvements suggested to the factory owners;
- (4) The wearing of certificates by children should be made by Rule compulsory;
- (5) Certificates should carry the name of the factory in which the child is going to work and be valid only for that factory;
- (6) Re-endorsement by the Certifying Surgeon to be necessary when a child changes work and to enforce this after Section 7 (1) should be added:
 "This certificate shall if the Local Government require be made valid for a particular factory;"
- (7) Rule 26 to be altered by the addition of "which must be freely available for inspection at an Inspector's visit;"
- (8) Children to be photographed in Bombay and Ahmedabad. The photo to be secured to the certificate by adhesive solution;
- (9) A temporary certificate to be valid for 15 days to be granted to successful children to cover the time for developing and printing the photograph and preparing the certificate.

3. The following remarks will explain the necessity of the above proposals:—

- (1) In 1919 Ahmedabad employed 5,877 children while the number of children employed in Bombay in the same year was 3,116. Hence the appointment of a full-time Certifying Surgeon for Ahmedabad seems quite necessary.
- (2) The present Rule 28 makes the wearing of the certificate, or a token giving reference to the same, optional. Experience shows however that certificates are invariably retained by the factories and tokens are worn by the children. Inspection of children can be carried out with greater ease when they wear their certificates. This practice has long been discarded in Ahmedabad where it has also been noticed that time-keepers are often stated to be absent at an Inspector's visit, who accordingly is harassed at an inspection, and occasionally finds all the records locked up. An Inspector could do twice the checking in half the time if wearing of certificates by children be made compulsory.
- (3) To facilitate inspection I have also proposed to Government that after the word "rules" of Rule 26 of the Factory Act Rules should be added "which register must be freely available for inspection at an Inspector's visit."

- (4) The proposals that all certificates should carry the name of the factory in which the child is going to work, and that if a child desires to change his work a re-endorsement by the Certifying Surgeon should be insisted on have been made with a view to reduce the number of certificates issued. These proposals are advanced on the supposition that children are made to wear the certificates.
- (5) Certification of children in India in the absence of compulsory registration of births and school leaving certificates is a difficult matter and any system short of the one proposed will not fulfil the following conditions:—*viz.*, that
- (a) Every entitled child receives a certificate.
 - (b) No child receives two certificates.
- (6) Registers based on names are useless since children give false names. Any elaborate system of body marks, or registers based on weight and height will, owing to the variable nature of the quantities, not prove effective. Inspectors are often handicapped by the present certification. Most children have a number of body marks, moles are frequent whilst the choosing of a particular body mark is a matter of opinion which varies too at different times by the same observer.

4. To aid an Inspector it is very necessary therefore that an improvement on the present certificates should be made and Bombay and Ahmedabad being the two largest centres of child labour, I have proposed that the mill children there should be photographed and the finger print system should be adopted in their case.

5. With regard to the recurring expenditure on account of the improvements suggested I have proposed that it should be borne by the factory owners by amending, if necessary, the Act and Rules as follows:—

The following clause to be added to the clauses of sub-section 2 of Section 37:—

“ () the fee to be charged for the examination of persons desirous of being employed in a factory and the grant to them of certificates of age or of physical fitness and for the re-endorsement of the certificates;”

and for the last sentence of Rule 9 (1) the following to be substituted:—

“ A fee of annas 8 shall be charged to the owner of the factory in which he desires to employ the persons for such examination and for the grant of a certificate in pursuance thereof in Ahmedabad, Bombay and Kurla, and for any re-endorsement of the certificate a fee of annas 4 shall be charged to the owner of the factory. ”

6. As your Association's views on the foregoing proposals have been asked for by Government at an early date, an early reply will oblige. I have, etc.,

J. P. BRANDER,
Collector of Bombay.

No. 332-74 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 7th June 1921.

THE COLLECTOR OF BOMBAY,
Bombay.

Sir,

I have the honour to acknowledge receipt of your letter No. F. I.-3339 of 1921, dated the 10th ultimo, and I am desired by my Committee to reply as follows:—

My Committee do not believe that children are employed to any serious extent in more than one mill on the same day; at the same time they are thoroughly in accord with the views of the Government that every precaution should be taken to prevent the

children from working longer than the specified hours or in working in two mills on the same day. They, however, are afraid that the proposals made in your letter would place the children entirely at the mercy of the Factory owners. The Factory Commission of 1908 carefully considered this point and, in order that the children should be as free as possible to choose their employers and should not be compelled by circumstances such as poverty or the difficulty of procuring a certificate to accept the conditions dictated by the Millowners, made their recommendations mentioned in para. 77, page 51, of their report which runs as follows :—

“ We are strongly of opinion that the certifying surgeons solely appointed for this work should receive no remuneration, direct or indirect, from factory owners. We cannot approve of a system tending to create any bias, however small, in favour of arranging matters in a manner acceptable to Millowners.

“ In the case of certifying surgeons not specially appointed for the purpose of certifying children for factory employment, we should have preferred a system under which these officers also would have been absolutely independent of factory owners. That is, however, impracticable in cases where the certifying surgeon is, as he usually will be, the Civil Surgeon of the District ; but even in such cases we are strongly of opinion that no fees for certifying work should be paid to him by employers of labour. We consider that the certifying of children for factory employment should be regarded as one of the ordinary administrative functions of Government ; and that, as such, it should be paid for by Government itself, the 4-anna fee at present charged for each certificate being abolished. Children coming for employment for the first time *often have not got the 4 annas to pay* and in such cases there is either delay, or the mill pays the fee and keeps the certificate.

“ The abolition of the fee will simplify matters much, and be received as a welcome concession at a time when the certification of all children is going to be strictly enforced. In any case the certificate should always be considered the absolute property of the child. The question of compensating medical officers for the loss which they would in certain cases sustain under such an arrangement will, we presume, be considered by Government.”

The Commission came to the above conclusion after taking considerable evidence all over India and after visiting the factories and studying the conditions at first hand, and my Committee do not consider that any case is made out to revise the decision arrived at by the Commission. My Committee, while thoroughly in accord with the principle enunciated by the Factory Commission of 1908 in the paragraph above referred to, have to make the following comments on your proposals :—

(1) They approve of the proposal that a full time certified Surgeon for Ahmedabad should be appointed.

(2) They have no objection to the introduction of a Finger Print System but they are afraid that the scrutiny of the finger prints to find out whether a child gets a second certificate or not will be very cumbersome.

(3) For reasons given by the Factory Commission of 1908, no charge should be levied on the Millowners for the recurring cost.

(4) My Committee have no serious objection to the making of the wearing of the certificates by the children compulsory, but there are great drawbacks to this being done. During the tour of the Factory Commission of 1908, it was often found that the certificates worn by children were not their own. When a thorough enquiry was made it was found that there was no case of dishonesty, but that when children took the certificates to their own house, they always took them off when they slept or when they took their bath and often the certificate boxes got mixed up amongst the children staying together.

with the result that children often wore other children's certificates. The token is a more satisfactory procedure because being small it need not be taken off at night or before taking a bath as in the case of more cumbersome certificate boxes. Although it is quite true that it takes a little longer for the Inspector to check the tokens with the certificates, it is the lesser of the two evils, as those who have actual experience in the matter will testify. It should, however, be clearly provided that the records of the certificates should always be available during the working hours of the mill whether the time-keeper is present or not.

(5) By making the certificate available for a particular factory only there is a serious risk, as objected to by the Factory Commission, of placing the children at the mercy of the factory owners.

(6) Photographing the children would be a very elaborate process and very costly and children cannot afford to pay for it. If, however, Government are prepared to accept the cost of the photographs as part of their duty of certifying children, my Committee have no objection.—I have, etc.,

H. ROYAL,

for Secretary.

Appendix O-2.

INDIAN FACTORIES ACT, 1911.

PROPOSED AMENDMENT.

No. 5709.

GENERAL DEPARTMENT,

SECRETARIAT, FORT, BOMBAY,

Dated the 5th May 1921

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

Sir,

I am directed by the Governor in Council to forward herewith a copy of this Government Order No. 5708, dated the 5th May 1921, and accompaniment regarding a draft bill further to amend the Indian Factories Act, 1911, and to request that you will be so good as to favour Government with the opinion of your Association not later than the 5th June 1921 on the provisions of the Bill in the light of the observations made by the Government of India in their letter cited in the Government Order.—I have, etc.,

S. N. ZIMAN,

Deputy Secretary to the Government of Bombay.

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Order No. 5708.

SECRETARIAT, FORT, BOMBAY.

Dated the 5th May 1921.

Letter from the Government of India (Department of Industries) no. L.—943, dated the 5th April 1921 :—

" I am directed to enclose for the information of His Excellency the Governor in Council copies of the reports of the debates in the Legislative Assembly and the Council of State on the Resolutions relating to the Conventions and Recommendations adopted at the Washington meeting of the International Labour Conference, and a copy of the Bill to amend the Indian Factories Act which was introduced in the Legislative Assembly by the Hon'ble Sir Thomas Holland on 1st March 1921 together with the statement of objects and reasons. In this connection I am directed to address you on the subject of the factory inspection staff.

" 2. It will be observed that in its main lines the Bill follows the Resolutions that were adopted in the two houses of the Indian Legislature. One of the chief provisions embodied in the Bill is to extend the definition of a factory to all establishments using power and employing twenty persons or more. Local Governments, it is proposed, will have further the power to extend the definition to any or all establishments employing ten persons or more irrespective of the fact whether they use power or not. Other provisions in the Bill, *e.g.*, the deleting of the general exemption now enjoyed by factories in tea and indigo estates, the repeal of the present schedules and enunciation in their stead of principles in accordance with which local Governments will be authorised to grant general or special exemptions from the provisions of the Act, the liability of all factories to maintain complete registers of the hours of work of all employes, the strengthening of the provisions relating to safety, etc., will also entail much heavier work on the inspection staff than is imposed by the present law.

" 3. It is, therefore, scarcely necessary to point out that, if the proposals made in the Bill receive the approval of the Legislature, a considerable increase in the factory inspection staff will be required in most provinces. There has been in recent years an appreciable growth in the number of factories that come under the existing Factories Act and the work of the inspecting staff has increased correspondingly. The Government of India are aware that local Governments are anxious to maintain a high standard of administration in this respect and that proposals are under consideration in several provinces for an augmentation of the staff. It is desirable that in coming to a decision on this question local Governments will bear in mind the increased demands on the inspecting staff that the revised Act will entail.

" 4. Under the present Act all District Magistrates are *ex-officio* factory inspectors. In the larger provinces the administration of the Act falls chiefly upon whole-time inspectors, but some provinces share the services of whole-time inspectors while in others no whole-time factory inspector has been appointed. The Government of India recognise that it is not possible for the smaller administrations to employ even one whole-time factory inspector under present conditions. But they are strongly of opinion that no province should continue to depend entirely on *ex-officio* inspectors and that in all the Governors' provinces there should be at least one whole-time factory inspector serving that Government alone.

" 5. It is proposed to retain the provision by which all District Magistrates are *ex-officio* factory inspectors. It is of course impossible for a District Magistrate who has other and more important duties to devote much time to factory inspection. At the same time the Government of India suggest that the attention of District Magistrates be directed to their powers and their

duties in this respect. The new Bill, if passed, will have the effect of including a large number of small factories situated away from the main lines of communication. In many of these small factories an occasional surprise visit by the District Magistrate should be of considerable assistance to the regular staff in indicating abuses which cannot be detected during an inspection from head-quarters. In this connection the local Government will doubtless consider the advisability of a close *liaison* between District Magistrates and whole-time inspectors. Without the close co-operation of the District Magistrates it will not be possible for the factory inspection staff to administer the Act effectively or even to discover all the existing factories.

“ 6. As regards the *personnel* of the factory inspection staff it is probable that improvements can be effected in most provinces. Such local Governments as have made endeavours to recruit factory inspectors in this country have found the task far from easy. The Government of India have no doubt that local Governments will continue to make efforts to obtain factory inspectors by direct recruitment in India, and wherever possible of Indians, and, with the growing interest in technical education and in mechanical science, the removal of the present difficulties should be rapid. Also with the increase in the number of Indian-owned and Indian-managed factories, some of the existing difficulties in the employment of an indigenous staff will disappear. In the meantime I am to suggest that the appointment of assistant inspectors or sub-inspectors may prove to be one solution of the difficulty. It should be possible to recruit young men with some technical qualifications who would commence work on lower rates of pay than those hitherto given to factory inspectors. These assistant inspectors could work under the direct supervision of trained inspectors, and they should be able, by profiting from the instructions of the inspectors and from their own experience, to qualify themselves for appointment as full inspectors. A similar expedient had been adopted in the United Kingdom in the earlier stages of the history of factory inspection there. An assistant inspector need not have to start with all the powers conferred by law upon an inspector. Under section 4 (4) of the Act the local Government may appoint additional inspectors for all or any of the purposes of the Act within defined local limits. The assistant inspector could at the beginning be invested with powers under clauses (a) and (b) of section 5 and gradually with such other powers as the local Government might consider suitable in each particular case. He could also under executive orders be directed to limit his inspection to such factories as might be determined upon by the inspector or the chief inspector.

“ 7. The possibility of utilising the boiler inspection staff for factory inspection has already been considered by some Governments, and in more than one province the boiler inspection and factory inspection staffs have been co-ordinated. The Government of India recognise that close co-operation between boiler inspectors and factory inspectors is valuable and that boiler inspectors may be able, if empowered as factory inspectors, to supplement the work of the latter without detriment to their own duties. At the same time, co-ordination can be carried to a stage where it may result in a serious loss of efficiency. Boiler inspectors must give notice of their visits beforehand and the factory has to stop working altogether or in part when they appear. Factory inspectors, on the other hand, must see the factory working, and if these inspectors are to be of any value, they must make frequent surprise visits. The Government of India therefore incline to the belief that the two staffs should not be combined into a joint staff performing both duties, unless a sufficient margin is available for surprise inspections in all cases.

“ 8. In connection with the general question of the supervision of conditions in factories, I am to invite the attention of the local Government to the draft Recommendation passed by the International Labour Conference at Washington in 1919 concerning the establishment of Government Health Services. (See paragraph 16 of Board of Industries and Munitions letter

No. I-812*, dated 11th May 1920, and Appendix II to that letter, page 13). In one of the Resolutions passed by the two houses of the Indian Legislature the Government of India have been asked to examine the possibility of giving effect to this recommendation. As stated in the letter referred to, the Government of India believe that this recommendation was intended by the Conference to be strictly limited in its application. At the same time the debate in the Legislative Assembly disclosed the existence of a considerable body of opinion in favour of further measures for safeguarding the health of industrial workers generally and I am to draw the attention of the local Government to the statement made by the Hon'ble Sir Thomas Holland in the course of his speech on Mr. Joshi's amendment to this Resolution, at page 6 of the Official Report of the Legislative Assembly Debates. I am to request that the suggestions made in the debate may receive the consideration of the local Government and that the Government of India may be favoured with their opinion. The Government of India believe that local Governments fully recognise the necessity of maintaining the system of factory inspection in a high state of efficiency. The question of establishing a Government Health Service is by no means simple. The Government of India are inclined to the view that the establishment of a large service on a scale adequate enough to ensure full protection to the health of all factory workers is scarcely practicable at present, but they think that certain steps could be taken at once in this direction. In particular, they recommend that, in the chief industrial areas, an endeavour be made to secure the services of medical women who might be given the powers of an inspector and who would be especially charged with the duty of safeguarding the health of women and children.

" 9. I am also to suggest that the local Government should employ whole-time medical officers wherever this is possible. At the present time whole-time certifying surgeons have been appointed only in Calcutta and Bombay. Elsewhere the work falls on civil surgeons and other medical officers who have many other duties to perform and have comparatively little time to devote to this work. They are not usually empowered as Inspectors of Factories, and in any case in large industrial centres, a civil surgeon, however energetic he may be, is quite unable to devote to certification and supervision of child labour the attention that is necessary to prevent even the graver abuses. The Government of India believe that the appointment of whole-time medical officers who, in addition to being certifying surgeons, might be invested with some of the powers of inspectors of factories, would give a measure of protection to children that cannot be secured by any other means. These officers might be made responsible for the health of the workers generally, and for the maintenance of sanitary conditions in factories. They would thus form a nucleus on which a Health service could be built up in the future.

" 10. I am to request that with the permission of His Excellency the Governor the views and decisions of the local Government may be communicated to the Government of India by the 1st July next."

ORDER.—Copies of the letter from the Government of India and accompaniment (the draft Bill only) should be forwarded to the Hon'ble the Chief Justice and Judges of His Majesty's Court of Judicature, Bombay, the Commissioner in Sind, the Commissioners of Divisions, the Collector of Bombay, the Director of Industries, the Remembrancer of Legal Affairs, the Mill-owners' Associations, Bombay and Ahmedabad, the Indian Merchants' Chamber and Bureau, Bombay, the European Textile Association, the Chambers of Commerce, Bombay and Karachi, the Social Service League and the Kamgar Hithawardhak Sabha and they should be requested to favour Government with their opinions on the provisions of the Bill in the light of the observations made by the Government of India in their letter. They should be requested to send their replies not later than the 5th June 1921.

* See Report for 1920, p. 181.

2. The Manager, Government Central Press, should be requested to print the Bill with the Statement of Objects and Reasons in the *Bombay Government Gazette*. The Oriental Translator to Government should be requested to have them translated into Marathi, Gujarati and Kanarese and forward the translations to the Manager, Government Central Press, for publication in the *Gazette*. The Commissioner in Sind should be requested to print the Bill and the Statement of Objects and Reasons in the *Sind Official Gazette*.

By order of the Governor in Council,

S. N. ZIMAN,

Deputy Secretary to Government.

A
BILL

Further to amend the Indian Factories Act, 1911.

XII of 1911.

WHEREAS it is expedient further to amend the Indian Factories Act, 1911; It is hereby enacted as follows:—

Short title and extent. 1. (1) This Act may be called the Indian Factories (Amendment) Act, 192

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

XII of 1911.

2. In section 2 of the Indian Factories Act, 1911, (hereinafter referred to as the said Amendment of section 2, Act),—
Act XII of 1911.

(a) in clause (1) for the word "fourteen" the word "fifteen" shall be substituted;

(b) for clause (3) the following clause shall be substituted, namely:—

"(3) 'factory' means—

(a) any premises wherein, or within the precincts of which, on any one day in the year not less than twenty persons are simultaneously employed and steam, water or other mechanical power or electrical power is used in aid of any process for, or incidental to, making, altering, repairing, ornamenting, finishing or otherwise adapting for use, for transport or for sale any article or part of an article; or

(b) any premises wherein, or within the precincts of which, on any one day in the year not less than ten persons are simultaneously employed and any such process is carried on whether any such power is used in aid thereof or not which have been declared by the Local Government by notification in the local official Gazette to be a factory;

A declaration under clause (b) may be made in respect of any class of premises, or in respect of any particular premises;

(c) for clause (9) the following shall be substituted, namely:—

"(9) 'week' means the period between midnight on Saturday night and midnight on the succeeding Saturday night."

Substitution of new section for section 3, Act XII of 1911. 3. For section 3 of the said Act, the following section shall be substituted, namely:—

VII of 1901.

"3. Nothing in this Act shall apply to any mine subject to the operation of the Indian Mines Act, 1901."

Application of Act.

Amendment of section 7, Act XII of 1911. 4. To section 7 of the said Act, the following sub-section shall be added, namely :—

“(3) A certifying surgeon may revoke any certificate granted to a child under sub-section (1) if, in his opinion, the child is no longer fit for employment in a factory.”

Amendment of section 8, Act XII of 1911. 5. In section 8 of the said Act,—

(a) for the words “ any person practising medicine or surgery,” the words “ any registered practitioner ” shall be substituted ;

(b) in the proviso for the words “ after the first date ” to the end of the section, the words “ for a period of more than three months ” shall be substituted ;

(c) after the proviso, the following Explanation shall be added, namely :—

“ *Explanation.*—In this section the expression ‘ registered practitioner ’ means any person registered under the Medical Act, 1858, or any Act amending the same or under any Act of any legislature in British India providing for the maintenance of a register of medical practitioners, and includes, in any area where no such last-mentioned Act is in force, any person declared by the Local Government, by notification in the local official Gazette, to be a registered practitioner for the purposes of this section.” ^{21 & 22 Vi C. 90.}

6. After section 8 in Chapter II of the said Act, the following section shall be inserted,

Insertion of new section 8A in Act XII of 1911. namely :—

“ 8A. Where an Inspector is of opinion that a child employed in a factory is no longer fit for employment, he may serve on the manager of the factory a notice requiring that such child shall cease to be employed until he has been re-examined by a certifying surgeon.”
Compulsory medical examination.

Amendment of section 9, Act XII of 1911. 7. To section 9 of the said Act, the following clause shall be added, namely :—

“(d) the atmosphere shall not be rendered so humid by artificial means as to be injurious to the health of the persons employed therein.”

8. In clause (c) of sub-section (1) of section 18 of the said Act, after the word “ machinery”

the words “ and electrical fittings including live wires and switches ” shall be inserted.
Amendment of section 18, Act XII of 1911.

Insertion of new section 18-A in Act XII of 1911. 9. After section 18 of the said Act, the following section shall be inserted, namely :—

Repairs to buildings or machinery. “ 18A. (1) If an Inspector is of opinion—

(a) that any factory or part thereof is in such a condition as to be dangerous to human life or safety, or

(b) that any part of the ways, works, machinery or plant used in a factory is in such a condition that it cannot be used without danger to human life or safety,

he may serve on the manager of the factory an order in writing, specifying the measures which he considers necessary for removing the danger, and requiring him to carry them out before a specified date, which, in the case of a notice under clause (b), shall not be more than seven days from the date of the notice.

(2) If, in the opinion of the Inspector, the use of any part of the ways, works, machinery or plant in a factory involves imminent danger to human life, he may serve on the manager of the factory an order in writing prohibiting the use thereof until it is duly repaired or altered.”

Insertion of new sections 19A and 19B in Act XII of 1911.

10.* After section 19 of the said Act, the following sections shall be inserted namely :—

“ 19A. Where, in the opinion of the Inspector, the presence in any factory or any part thereof of children, who, by reason of their age, cannot, under the provisions of this Act, be lawfully employed therein, involves danger to, or injury to the health of, such children, he may serve on the manager of such factory an order in writing prohibiting the admission of such children to the factory or part thereof.

Power to prohibit presence of children in factories.

19B. No woman and no person under the age of eighteen years shall be employed in any factory in any of the operations specified in Part I of Schedule I, or, save in accordance with the regulations contained in Part II of Schedule I, in any operation involving the use of lead compounds.”

Prohibition of employment of women and persons under eighteen years in certain processes.

11. In the proviso to section 20 of the said Act, after the word “ roof ” the words “ or to such height as the Inspector may in any particular case specify ” shall be inserted.

Amendment of section 20, Act XII of 1911.

12. For section 21 of the said Act, the following section shall be substituted, namely :—

Substitution of new section for section 21, Act XII of 1911.

Rest periods in factories. “ 21. (1) In every factory there shall be fixed—

(a) for each person employed on each working day at intervals not exceeding six hours periods of rest of not less than one hour, and

(b) for each child working more than five hours in any day, a period of rest of not less than half an hour.

(2) The period of rest under clause (b) shall be so fixed that no such child shall be required to work continuously for more than four hours.”

13. For section 22 of the said Act, the following section shall be substituted, namely :—

Substitution of new section for section 22, Act XII of 1911.

Weekly holiday.

“ 22. No person shall be employed in any factory on a Sunday :

Provided that the Inspector may permit the manager of any factory for such period of not less than three months and for such persons or such class of persons as the Inspector may specify to substitute some other day for Sunday.”

14. (1) In clause (a) of section 23 of the said Act, for the word “ nine ” the word “ eleven ” shall be substituted.

Amendment of section 23, Act XII of 1911.

(2) In clause (c) of section 23 of the said Act, for the word “ seven ” the word “ six ” shall be substituted.

(3) The provisions of clause (a) of section 23 of the said Act, as hereby amended, shall not apply to any child lawfully employed in a factory on the first day of July, 1921.

(4) With effect from the first day of July 1922, clause (a) of section 23 of the said Act, as hereby amended, shall be construed as if for the word “ eleven ” the word “ twelve ” were substituted.

15. In sections 25 and 26 of the said Act, for the words “ woman or child ” and the words “ woman and child ” wherever they occur, the word “ person ” shall be substituted.

Amendment of sections 25 and 26, Act XII of 1911.

Substitution of new sections for section 27, Act XII of 1911.

16. For section 27 of the said Act, the following sections shall be substituted, namely :—

Limitation of working hours per week.

“ 27. No person shall be employed in a factory for more than sixty hours in any one week.

28. No person shall be employed in any factory for more than twelve hours in any one

Limitation of working hours per day.

day.”

Substitution of new Chapter for Chapter V, Act XII of 1911.

17. For Chapter V of the said Act, the following Chapter shall be substituted, namely :—

CHAPTER V.

EXCEPTIONS.

29. Nothing in any of the following sections, namely, 21, 22, 24, 26, 27 and 28, shall apply

Exceptions for persons holding positions of supervision, etc.

to persons who may, by rules made by the Local Government under this Act, be defined to be persons holding positions of supervision or management, or to persons employed in a confidential capacity.

Exemptions.

30. (1) Where it is proved to the satisfaction of the Local Government—

- (a) that any class of work in a factory is in the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working of the factory ; or
- (b) that the work of any class of workers is essentially intermittent ; or
- (c) that there is in any class of factories any work which necessitates continuous production for technical reasons ; or
- (d) that any class of factories supplies the public with articles of prime necessity which must be made or supplied every day ; or
- (e) that in any class of factories the work performed, by the exigencies of the trade or by its nature, cannot be carried on except at stated seasons or at times dependent on the irregular action of natural forces ;

the Local Government may, subject to the control of the Governor General in Council, by notification in the local official Gazette, exempt on such conditions, if any, as it may impose—

in case (a) such class of work from all or any of the provisions of sections 27 and 28 ;

in case (b) work of the nature described from all or any of the provisions of sections 22, 27 and 28 ;

in case (c) work of the nature described from the provisions of section 22 ;

in case (d) and (e) such class of factories from the provisions of section 22.

(2) The Local Government may, by general or special order, exempt for such period as may be specified in the order and on such conditions, if any, as it may impose, any factory from all or any of the provisions of sections 21, 22, 27 and 28 on the ground that such exemption is necessary in order to enable such factory to deal with an exceptional press of work.

31. Where, under the provisions of sub-section (1) of section 30, any factory has been exempted from the provisions of section 27, every person employed

Payment for overtime.

in such factory for more than sixty hours in any one week shall be paid, in respect of the overtime, at a rate which shall be at least one and a quarter times the rate at which he is normally paid.

32. The Local Government may, subject to the control of the Governor General in Council, by notification in the local official Gazette, exempt any indigo factory or any factory situated on, and used solely for the purposes of, a tea or coffee plantation, from all or any of the provisions of sections 21 and 22, on such conditions, if any, as it may impose.”

Special exemptions for indigo, tea and coffee factories.

18. In sub-section (1) of section 33 of the said Act, for clauses (a) and (b) the words “on or before the date on which the factory commences working as such” shall be substituted.

Amendment of section 33, Act XII of 1911.

19. For section 35 of the said Act, the following section shall be substituted namely:—

Substitution of new section for section 33, Act XII of 1911.

“35. In every factory there shall be kept in the prescribed form a register of all the persons employed in such factory, of their hours of work and of the nature of their respective employment.”

Register of workers.

20. In section 36 of the said Act—

Amendment of section 36, Act XII of 1911.

(a) for clause (b) of sub-section (1), the following shall be substituted, namely:—

“(b) the periods of rest fixed under section 21;”

(b) in clause (d) of sub-section (1), for the words “women and children respectively, if not employed in shifts” the words “all persons employed” shall be substituted;

(c) in sub-section (2) for the words “one month” the words “seven days” shall be substituted;

(d) sub-section (4) shall be omitted.

21. In sub-section (2) of section 37 of the said Act—

Amendment of section 37, Act XII of 1911.

(a) in clause (g) after the word “ventilation” the words “and artificial humidification” shall be inserted;

(b) after clause (j) the following clause shall be inserted, namely:—

“(j) the definition of ‘persons’ under section 29 who shall be deemed to be persons holding positions of supervision or management or persons employed in a confidential capacity;”

22. After section 38 of the said Act, the following section shall be inserted, namely:—

Insertion of new section 38A in Act XII of 1911.

“38A. The Governor General in Council may make rules for the adequate disinfection of wool used in factories which may be infected with anthrax spores.”

Rules for prevention of anthrax.

23. In section 39 of the said Act—

Amendment of section 39, Act XII of 1911.

(a) in sub-section (1) for the word and figures “section 38” the words and figures “sections 38 and 38A” shall be substituted;

(b) in sub-section (2), for the words and figures “sections 37 and 38” the words and figures “sections 37, 38 and 38A” shall be substituted.

24. In section 41 of the said Act—

Amendment of section 41,
Act XII of 1911.

(a) in clause (g), for the words and figures " or section 18 " the words and figures " section 18, section 18A or section 19A " shall be substituted;

(b) for the words " two hundred " the words " one thousand " shall be substituted.

25. In section 43 of the said Act, for the words " two hundred " the words " one thousand "

Amendment of section 43, shall be substituted.
Act XII of 1911.

26. After section 43 of the said Act, the following section shall be inserted,

Insertion of new section
43A in Act XII of 1911. namely :—

" 43A. Where under this Act a Criminal Court imposes a fine or confirms in appeal, revision or otherwise, a sentence of fine in respect of an offence causing bodily injury or death, the Court may, when passing judgment, order the whole or any part of the fine recovered to be paid as compensation to the person injured or, in the case of his death, to his legal representative; Provided that, if the fine is imposed in a case which is subject to appeal, no such payment shall be made before the period allowed for presenting the appeal has elapsed, or, if an appeal has been presented, before the decision of the appeal."

Power of Court to pay compensation out of fine.

27. In section 44 of the said Act, for the word " twenty " the word " fifty " shall be substituted.

Amendment of section 44,
Act XII of 1911.

28. For section 46 of the said Act, the following section shall be substituted,

Substitution of new section
for section 46, Act XII of 1911. namely :—

" 46. If a child over the age of six years is found in any factory or within the precincts thereof, he shall, until the contrary is proved, be deemed to be employed in the factory."

Presumption as to employment of children.

29. In section 48 of the said Act, at the end of sub-section (2), the words and figures " or

Amendment of section 48, section 44 " shall be added.
Act XII of 1911.

30. After sub-section (3) of section 50 of the said Act, the following sub-section shall be

Amendment of section 50, added, namely :—
Act XII of 1911.

" (4) The appellate authority may, on the application of the appellant, suspend the operation of an order of the Inspector pending the decision of the appeal. But where no such suspension has been granted, such order shall be complied with notwithstanding the fact that an appeal has been presented."

31. For Schedules I and II to the said Act, the Schedule contained in Schedule I to this

Amendment of Schedules Act shall be substituted.
to Act XII of 1911

32. The provisions of the said Act specified in Schedule II are hereby repealed to the

Repeals. extent shown in the second column thereof.

SCHEDULE I.

SCHEDULE TO BE SUBSTITUTED IN THE INDIAN FACTORIES ACT, 1911.

(See section 31.)

"THE SCHEDULE."

(See section 19B.)

PART I.

1. Work at a furnace where the reduction or treatment of zinc or lead ores is carried on :
2. The manipulation, treatment, or reduction of ashes containing lead, the desilverising of lead, or the melting of scrap lead or zinc :
3. The manufacture of solder or alloys containing more than ten per cent. of lead :
4. The manufacture of any oxide, carbonate, sulphate, acetate, chromate, nitrate or silicate of lead :
5. Mixing or pasting in connection with the manufacture or repair of electric accumulators :
6. The cleaning of work-rooms where any of the processes aforesaid are carried on.

PART II.

1. Where dust or fume from a lead compound is produced in the process, provision must be made for drawing the fume or dust away from the persons employed by means of an efficient exhaust draught so contrived as to operate on the dust or fume as nearly as may be at its point of origin :
2. The persons employed must undergo the prescribed medical examination at the prescribed intervals, and the prescribed record must be kept with respect to their health :
3. No food, drink, or tobacco shall be brought into, or consumed in, any room in which the process is carried on, and no person shall be allowed to remain in any such room during meal times :
4. Adequate protective clothing in a clean condition shall be provided by the employer and worn by the persons employed :
5. Such suitable cloak-room, mess-room and washing accommodation as may be prescribed shall be provided for the use of the persons employed :
6. The rooms in which the persons are employed, and all tools and apparatus used by them, shall be kept in a clean condition."

SCHEDULE II.

(See section 32.)

REPEALS.

Section 2	..	..	..	..	..	Clause (4).
Section 38	..	..	..	..	..	The words "from time to time."
Section 55	..	..	..	..	..	The whole.
Section 59	..	..	..	..	..	Ditto.

STATEMENT OF OBJECTS AND REASONS.

The present Factories Act, which was passed in 1911, was based on the recommendations of the Factory Labour Commission of 1907-8. Ten years' experience of its working has disclosed a number of defects, some of which were given prominence in the Report of the Industrial Commission of 1918. The International Labour Organization, which has been formed since that date, represents an endeavour, by concerted action in different countries, to improve the conditions of labour throughout the world. The International Labour Conference at its first meeting, held at Washington in 1919, adopted a number of draft conventions and recommendations which have already been submitted to the Legislature.

The present Bill embodies the provisions of the draft conventions and recommendations as far as it is possible to give effect to them in India, and in addition endeavours to remedy a few other defects in the present Act that have been pointed out by the Industrial Commission, the Indian Cotton Committee, and various official and non-official bodies and individuals.

The principal features of the Bill are :—

- (1) The provision of further protection for children by raising the maximum and minimum ages, reducing the hours in non-textile factories, providing for intervals of rest, and inserting additional safeguards in respect of certification.
- (2) The limitation of adult hours in all classes of factories by daily and weekly maxima with lengthened intervals of rest and more stringent provisions for weekly holidays.
- (3) A considerable extension in the definition of factories, and the enunciation of definite principles to regulate the grant of exemptions from the provisions of the Act.

The detailed changes proposed in the law are explained in the sub-joined Notes on Clauses.

Notes on Clauses.

Clause 2 (a).—The upper age of children has remained at 14 since the second Factories Act was passed in 1891. A child of 14 is not equal to the strain of a full day's work, and in most foreign countries, much higher limits are enforced. It is proposed to raise the upper limit of age to 15.

Clause 2 (b).—Under the existing Act, only those factories are included which use mechanical power and employ not less than 50 persons. Local Governments have the power to include factories employing not less than 20 persons, and this power has been used in the mill area round Calcutta and elsewhere. There is reason to believe that abuses are more likely to occur in small factories than in large ones. The draft convention fixing the minimum age of admission into industrial employment provides that in British India, children of less than 12 years of age shall not be employed in factories working with power and employing 10 persons or more. It is *prima facie* desirable that the Act should be amended so as to include all factories employing as few as 10 persons, but it would be impossible for Local Governments in the present circumstances, to provide the inspecting staff necessary to secure effective administration of the smaller factories. It is therefore proposed to include all factories using mechanical power and employing 20 persons or more, and to give Local Governments the power to extend the operation of the Act to factories employing 10 persons.

There are some factories in which, although no mechanical power is employed, the labour is extremely arduous, and while such factories are probably rare, it is desired that Local Governments should be able to include them, where necessary. Provision for this is accordingly made.

Clause 2 (c).—The definition is necessary in view of the proposed regulation of weekly hours.

Clause 3.—It is undesirable that electrical generating and transforming stations, and indigo, tea and coffee factories should enjoy complete exemption from the provisions of the Act. In respect of such provisions as those relating to health and safety, for example, the workers in them require protection as much as any other class of industrial workers. The latitude necessary for quasi-agricultural factories is provided by clause 17.

Clause 4.—This will enable certifying surgeons to prevent the continued employment of children who, although found fit when first admitted, have since become unfit.

Clause 5.—This is intended to prevent persons who do not possess proper qualifications from exercising the powers of a certifying surgeon.

Clause 6.—This is designed to secure the same object as clause 4—the exclusion of children who have become physically unfit.

Clause 7.—It is generally recognised that excessive humidification should be checked. Investigations in progress in India with the object of designing standards and methods for limiting humidification were suspended on account of the war. The Government of India hope to make arrangements to resume these investigations in the course of the present year. This clause, read with clause 21, will make it possible to provide for the control, by rules, of artificial humidification.

Clause 8.—This is designed to secure fencing for live wires and for electrical fittings, which are, in many cases, extremely dangerous to human life.

Clause 9.—Accidents caused by defects in the factory structure have been numerous, and it is at present impossible to prohibit the use of dangerous machinery. This clause is intended to secure the safety of operatives in both respects.

Clause 10.—It is customary in many parts of India for working women to bring their children of tender age into factories. It is not desirable to prevent the admission of such children until adequate provision has been made for their safe custody while their mothers are at work. But it is desirable that Inspectors should be able to prohibit the admission of infants to places where there is obvious danger to health or to life and limb. This is provided for by the new section 19-A.

The new section 19-B is intended to give effect to the recommendation of the Washington Conference relating to the protection of women and children against lead-poisoning. The details have been relegated to Schedules.

Clause 11.—The existing section 20 was designed to prevent danger by fire to women and children working near cotton-openers. It is not necessary for this purpose that the partition should extend to the roof; and a partition extending to the roof frequently makes ventilation difficult. This clause will enable Inspectors to permit a lower partition where that is consistent with safety.

Clause 12.—Experience and investigation have shown that an interval of half an hour is inadequate for refreshment and rest. This clause will make an interval of one hour compulsory for adults, and will provide an interval of half an hour for all children working more than 5 hours. But, as it is impossible in certain industries, and inconvenient in many others, to provide for a complete stoppage of work for one hour, the existing section has been amended so as to make it possible for any employer, without previous application to the Inspector, to arrange that his employees should have their intervals at different times. It is thus possible to dispense with many of the present exceptions to the section, but certain necessary relaxations are given by the new sections 29, 30 and 32, contained in clause 17.

Clause 13.—The existing section is unnecessarily cumbrous and lends itself to evasions. The new section is designed to secure, as far as this is possible, a weekly holiday for all.

persons employed in factories. Sunday has been retained as the normal day for the weekly holiday, but a provision has been inserted enabling employers to substitute any other day for any or all of the workers they employ over definite periods. By the use of this provision, it should be possible for managers of factories involving continuous processes to arrange that every worker shall have a weekly holiday. Ample power has, however, been retained in new sections 29, 30 and 32 to grant exemptions where these are absolutely necessary.

Clause 14.—In accordance with the draft convention fixing the minimum age for admission of children to industrial employment, it is proposed to raise the minimum age of children from 9 to 12. At the same time, in order to avoid undue dislocation of industry it is necessary to introduce transitional provisions. It is therefore provided that children who have been lawfully admitted to factories shall not be excluded, and advantage has been taken of the period allowed by Article 11 of the draft convention to defer the introduction of the limit of 12 till 1st July 1922. At the same time, the maximum hours of work for children are fixed at the limit at present in force for textile factories.

Clause 15.—These amendments are necessary in order to make the enforcement of the 60-hour week and the other restrictions on adult labour possible.

Clause 16.—The present section 27 has been condemned by all Factory Inspectors who have attempted to work it. It has also been condemned by the Indian Cotton Committee. This clause will secure its repeal. It will also provide for the 60-hour week required by the draft convention limiting the hours of work in industrial undertakings. The new section 28 will bring non-textile and textile factories into line in respect of adult hours.

Clause 17.—It is proposed to repeal the whole of the present Chapter V as such. The limitations on the hours of work for adults and children are now applied to both textile and non-textile factories. The restrictions on the hours between which adult males may be employed contained in the present section 29, and on the hours during which machinery may be used, contained in the present section 31, are no longer necessary, and the exceptions contained in the present section 30, like those contained in the present sections 21 and 22, are reduced to principles and restricted as far as possible.

At present the Act contains three types of exceptions.

- (1) Certain classes of factories are excluded by the defining sections.
- (2) Others are excluded from the operations of certain sections by Schedules or by express sections.
- (3) These are further supplemented by general provisions laying down principles on which further exemptions can be granted.

It is desirable that exemptions should be given only when they are necessary, and particular cases must be judged individually on their merits.

The general principles that should govern exemptions are therefore laid down in a new Chapter, and the application of these is left to Local Governments, subject in most cases to the control of the Central Government. These principles are based, in respect of sections which have counterparts in the present Act, on the principles already embodied in the Act, while, in respect of the 60-hour week, the further latitude permitted by the draft convention has been utilised. At the same time, a provision has been inserted providing for the payment of overtime at special rates, as required by the draft convention.

Clause 18.—This is designed to secure sufficient notice to enable an Inspector to make an early inspection of a new factory.

Clauses 19 and 20.—The register and notices now provided for will be necessary to secure the enforcement of the new provisions relating to hours of work.

Clause 21.—The amendments are consequential on alterations in previous sections.

Clause 22.—This is intended to make it possible to give effect to the recommendation adopted at Washington concerning the prevention of anthrax if investigation should establish the advisability of so doing.

Clause 23.—The changes are verbal and consequential.

Clauses 24, 25 and 27.—The present scale of maximum fines, which was laid down in 1891, has become inadequate on account of the decrease in the purchasing power of money and the development of large scale establishments in India. The other change in section 41 is consequential.

Clause 26.—The new section will enable Courts to direct that fines imposed in respect of offences causing injury shall be devoted towards providing compensation for the injuries.

Clause 28.—The existing section is designed to make it dangerous for managers to employ under-aged and uncertificated children. It has proved ineffective, as a manager who wishes to evade the law can always send the children he is employing unlawfully into the precincts of the factory on the approach of the Inspector. The amendment is designed to prevent this practice.

Clause 29.—An offence against section 44 is punishable only by a small fine. There is therefore no reason for insisting on its trial by a first class Magistrate.

Clause 30.—This follows the usual practice in appellate jurisdiction. There is at present no express provision enabling parties to obtain relief from an unreasonable order during the hearing of an appeal.

Clause 31.—As already explained, the Schedules dealing with lead processes have replaced the Schedules of exceptions.

Clause 32.—Section 55 confers a special privilege on Burma which is considered to be no longer justifiable, and which contravenes the general principle that every worker should have a weekly holiday. Sub-section (2) (4) is unnecessary in view of the provisions of section 4. The other repeals are formal.

DELHI,

The 20th February, 1921. }

T. H. HOLLAND.

No. 330-74 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 7th June 1921.

THE DEPUTY SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,

Bombay.

Sir,

I have the honour to acknowledge receipt of your letter No. 5709 of the 5th ultimo, which was not, however, received in this office till the 12th idem, requesting the opinion of this Association on the draft Bill further to amend the Indian Factories Act, 1911.

In reply I am to state that the only sections of the Bill that appear to call for criticism on the part of my Committee, are 4, 12, 13, 16, and 28.

Section 4.—My Committee are of opinion that the existing system of examining and certifying children in Bombay is far from satisfactory. Under the present arrangements the children have to go from all parts of Bombay to the office of the Certifying Surgeon and, as many of them are illiterate and are often unable to state their requirements, a considerable time is wasted in their having to go to and fro, before they are finally passed or rejected by the Surgeon. It is not always possible to send a responsible officer down with the children to the office of the

Surgeon. My Committee, therefore, consider it very desirable that Clause 7 of the existing Act should be so amended as to provide for Certifying Surgeons to attend at factories at certain periods by giving previous notice in writing of, say, 24 hours, for the purpose of examining children and granting certificates.

Section 12.—The wording of the proposed new sub-sections 21 (1) (b) and (2) is slightly ambiguous and should be made more clear.

Section 13.—Whilst my Committee agree with the principle of a weekly holiday, they are strongly opposed to having a compulsory stoppage on all Sundays, as this will mean, with the usual Indian holidays that are granted to the hands, a complete closing down of the mills for about 14 days a year, on an average, more than at present. Looking at the question from the point of view of the workpeople also it will mean a reduction in their wages of over half a month's pay per annum.

Taking the current year as an example, there would be under the new proposal 17 additional stop days. In the month of August, which is in most mills the best working month in the year, there would be 7 stop days instead of the 4 allowed under the existing Act. Even last year, when by a coincidence, 7 of the Indian Holidays fell on Sundays there would still have been 10 extra stop days in the year if the proposal for stoppage on all Sundays had been in force.

I give below the number of holidays allowed by the Bombay Mills to their operatives during the years 1916 to 1921 and also the number of extra stop days that would have been granted had the new arrangement been in force :—

Year.	No. of stop days.	No. of extra stop days.
1916	57	15
1917	56	13
1918	56	13
1919	58	15
1920	56	10
1921	56	17

or an average of 56 actual and 14 extra stop days.

My Committee feel very strongly that the procedure laid down in Section 22 of the existing Act for fixing the weekly holiday has worked exceedingly well in practice and should not be altered.

Section 16.—My Committee are opposed to fixing the maximum number of hours of work per day at twelve. In this connection they would point out that it was one of the concessions granted to the mill operatives in Bombay last year when they were on strike that no mills would be worked for more than 10 hours a day and it would, in the opinion of my Committee, upset this arrangement and probably lead to further trouble with the operatives, if some of the mills were to work for more than 10 hours a day even though they were limited to 60 hours a week, while the majority adhered to the 10 hour day.

Section 28.—My Committee are of opinion that the amendment proposed will lead to a deal of dissatisfaction among the mill operatives and will also entail an unnecessary amount of extra work on the mill staff. At present it is the practice for the children of operatives to bring their parents' food to the mills, and it would be almost impossible for the mill staff to keep the children out of the mill compound. My Committee consider that Section 46 of the present Act is a sufficient safeguard against the employment of underaged and uncertificated children.

My Committee have no further remarks to offer.—I have, etc.,

H. ROYAL,
for Secretary.

ACT NO. II OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th January, 1922.)

An Act further to amend the Indian Factories Act, 1911.

Whereas it is expedient further to amend the Indian Factories Act, 1911; It is hereby ^{XII of 1911.} enacted as follows:—

1. (1) This Act may be called the Indian Factories (Amendment) Act, 1922.
- (2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.
- (3) It shall come into force on the first day of July, 1922.
2. In section 2 of the Indian Factories Act, 1911 (hereinafter referred to as the said Act,) ^{XII of 1911.}
 - (a) in clause (1) for the word "fourteen" the word "fifteen" shall be substituted;
 - (b) for clause (3) the following clause shall be substituted, namely:—
 - "(3) 'factory' means—
 - (a) any premises wherein, or within the precincts of which, on any one day in the year not less than twenty persons are simultaneously employed and steam, water or other mechanical power or electrical power is used in aid of any process for, or incidental to, making, altering, repairing, ornamenting, finishing or otherwise adapting for use, for transport or for sale any article or part of an article; or
 - (b) any premises wherein, or within the precincts of which, on any one day in the year not less than ten persons are simultaneously employed and any such process is carried on, whether any such power is used in aid thereof or not which have been declared by the Local Government, by notification in the local official Gazette, to be a factory;
 - A declaration under clause (b) may be made in respect of any class of premises, or in respect of any particular premises";
 - (c) for clauses (8) and (9), the following clause shall be substituted, namely:—
 - "(8) 'week' means the period between midnight on Saturday night and midnight on the succeeding Saturday night."
3. For section 3 of the said Act, the following section shall be substituted, namely:—
 - "3. Nothing in this Act shall apply to any mine subject to the operation of the Indian Mines Act, 1901."
4. In section 7 of the said Act, for sub-section (2), the following sub-sections shall be substituted, namely:—
 - "(2) A certifying surgeon may revoke any certificate granted to a child under sub-section (1) if, in his opinion, the child is no longer fit for employment in a factory.
 - (3) Where a certifying surgeon refuses to certify that a person is fit for employment in a factory or revokes a certificate granted to a child in this behalf, he shall, if required by such person or child, or by the parent or guardian of such person or child, or by the manager of the factory in which such person or child desires to be employed, state in writing his reasons for such a refusal or revocation."

VIII of 1901

Short title, extent and commencement.

Amendment of section 2, Act XII of 1911.

Substitution of new section for section 3, Act XII of 1911.

Application of Act.

Amendment of section 7, Act XII of 1911.

5. In section 8 of the said Act,—

Amendment of section 8, Act XII of 1911.

- (a) for the words "any person practising medicine or surgery," the words "any registered practitioner" shall be substituted ;
- (b) in the proviso for the words "after the first date" to the end of the section, the words "for a period of more than three months" shall be substituted ;
- (c) after the proviso, the following *Explanation* shall be added, namely :—

"*Explanation.*—In this section the expression 'registered practitioner' means any person registered under the Medical Act, 1858, or any Act amending the same or under any Act of any Legislature in British India providing for the maintenance of a register of medical practitioners, and includes, in any area where no such last-mentioned Act is in force, any person declared by the Local Government, by notification in the local Official Gazette, to be a registered practitioner for the purposes of this section."

6. After section 8 in Chapter II of the said Act, the following section shall be inserted, namely :—

Insertion of new section 8A in Act XII of 1911.

"8A. Where an Inspector is of opinion that a child employed in a factory is no longer fit for employment, he may serve on the manager of the factory a notice requiring that such child shall cease to be employed until he has been re-examined by a certifying surgeon or by a registered practitioner authorised by a certifying surgeon in this behalf."

Compulsory medical examination.

7. To section 9 of the said Act, the following clause shall be added, namely :—

Amendment of section 9, Act XII of 1911.

"(d) the atmosphere shall not be rendered so humid by artificial means as to be injurious to the health of the persons employed therein."

8. In clause (c) of sub-section (1) of section 18 of the said Act, after the word "machinery," the words "and electrical fittings including live wires and switches" shall be inserted.

Amendment of section 18, Act XII of 1911.

9. After section 18 of the said Act, the following section shall be inserted, namely :—

Insertion of new section 18A in Act XII of 1911.

"18A. (1) If an Inspector is of opinion—

Repairs to buildings or machinery.

(a) that any factory or part thereof is in such a condition as to be dangerous to human life or safety, or

(b) that any part of the ways, works, machinery or plant used in a factory is in such a condition that it cannot be used without danger to human life, or safety,

he may serve on the manager of the factory an order in writing, specifying the measures which he considers necessary for removing the danger, and requiring him to carry them out before such date as may be specified therein.

(2) If, in the opinion of the Inspector, the use of any part of the ways, works, machinery or plant in a factory involves imminent danger to human life, he may serve on the manager of the factory an order in writing prohibiting the use thereof until it is duly repaired or altered."

10. After section 19 of the said Act, the following sections shall be inserted, namely :—

Insertion of new sections 19A and 19B in Act XII of 1911.

"19A. Where, in the opinion of the Inspector, the presence in any factory or any part thereof of children, who, by reason of their age, cannot, under the provisions of this Act, be lawfully employed therein, involves danger to, or injury to the health of, such children, he may serve on the manager of such factory an order in writing prohibiting the admission of such children to the factory or part thereof.

Power to prohibit presence of children in factories.

Prohibition of employment of women and persons under eighteen years in certain processes.

19B. No person under the age of eighteen years and no woman shall be employed in any factory in any of the operations specified in Part I of the Schedule, or, save in accordance with the regulations contained in Part II of the Schedule, in any operation involving the use of lead compounds."

Amendment of section 20, Act XII of 1911.

11. In the proviso to section 20 of the said Act, after the word "roof," the words "or to such height as the Inspector may, in any particular case, specify" shall be inserted.

Substitution of new section for section 21, Act XII of 1911.

12. For section 21 of the said Act, the following section shall be substituted, namely:—

Rest periods in factories.

"21. (1) In every factory there shall be fixed,—

(a) for each person employed on each working day—

(i) at intervals not exceeding six hours, periods of rest of not less than one hour, or

(ii) at the request of the employees concerned, periods of rest of not less than half an hour each so arranged that, for each period of six hours work done, there shall be periods of rest of not less than one hour's duration in all, and that no person shall work for more than five hours continuously, and

(b) for each child working more than five and a half hours in any day, a period of rest of not less than half an hour.

(2) The period of rest under clause (b) shall be so fixed that no such child shall be required to work continuously for more than four hours."

Amendment of section 22, Act XII of 1911.

13. To clause (b) of sub-section (1) of section 22 of the said Act, the following proviso shall be added, namely:—

"Provided that no such substitution shall be made as will result in any person working for more than ten consecutive days without a holiday for a whole day."

Amendment of section 23, Act XII of 1911.

14. (1) In clause (a) of section 23 of the said Act, for the word "nine" the word "twelve" shall be substituted.

(2) In clause (c) of section 23 of the said Act, for the word "seven" the word "six" shall be substituted.

(3) The provisions of clause (a) of section 23 of the said Act, as hereby amended, shall not apply to any child lawfully employed in a factory on or before the first day of July, 1921.

Amendment of section 20, Act XII of 1911.

15. In section 25 of the said Act, after the word "child" the words "or, save in such circumstances as may be prescribed, any other person" shall be inserted.

Amendment of section 26, Act XII of 1911.

16. In section 26 of the said Act, for the words "woman or child" and the words "woman and child" the word "person" shall be substituted.

Substitution of new sections for section 27, Act XII of 1911.

17. For section 27 of the said Act, the following sections shall be substituted, namely:—

"27. No person shall be employed in a factory for more than sixty hours in any one week.

28. No person shall be employed in any factory for more than eleven hours in any one day."

Limitation of working hours per week.

Limitation of working hours per day.

Substitution of new Chapter for Chapter V, Act XII of 1911.

18. For Chapter V of the said Act, the following Chapter shall be substituted, namely:—

"CHAPTER V.

EXCEPTIONS.

Exceptions for persons holding positions of supervisions etc.

29. Nothing in any of the following sections, namely, 21, 22, 24, 26, 27 and 28, shall apply to persons who may, by rules made by the Local Government under this Act, be defined to be persons holding positions of supervision or management or to persons employed in a confidential capacity.

30. (1) Where it is proved to the satisfaction of the Local Government—

- (a) that any class of work in a factory is in the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working of the factory ; or
- (b) that the work of any class of workers is essentially intermittent ; or
- (c) that there is in any class of factories any work which necessitates continuous production for technical reasons ; or
- (d) that any class of factories supplies the public with articles of prime necessity which must be made or supplied every day ; or
- (e) that in any class of factories the work performed, by the exigencies of the trade or by its nature, cannot be carried on except at stated seasons or at times dependent on the irregular action of natural forces ;

the Local Government may, subject to the control of the Governor General in Council, by notification in the local official Gazette, exempt on such conditions, if any, as it may impose—

in case (a) such class of work from all or any of the provisions of sections 27 and 28 ;

in case (b) work of the nature described from all or any of the provisions of sections 22, 27 and 28 ;

in case (c) work of the nature described from the provisions of sections 21 and 22 ;

in cases (d) and (e) such class of factories from the provisions of section 22.

(2) The Local Government may, by general or special order, exempt for such period as may be specified in the order and on such conditions, if any, as it may impose any factory from all or any of the provisions of sections 21, 22, 27 and 28, on the ground that such exemption is necessary in order to enable such factory to deal with an exceptional press of work.

(3) In such circumstances and subject to such conditions as may be prescribed, nothing in section 21, section 22, section 27 or section 28 shall apply to work on urgent repairs.

31. Where, under the provisions of sub-section (1) of section 30, any factory has been exempted from the provisions of section 27, every person employed in such factory for more than sixty hours in any one week shall be paid, in respect of the overtime, at a rate which shall be at least one and a quarter times the rate at which he is normally paid.

Payment for over-time.

32. The Local Government may, subject to the control of the Governor General in Council by notification in the local official Gazette, exempt any indigo factory or any factory situated on, and used solely for the purposes of, a tea or coffee plantation, from all or any of the provisions of sections 21 and 22, on such conditions, if any, as it may impose."

Special exemptions for indigo, tea and coffee factories.

19. In sub-section (1) of section 33 of the said Act, for clauses (a) and (b), the words "on or before the date on which the factory commences working as such" shall be substituted.

Amendment of section 33, Act XII of 1911.

20. For section 35 of the said Act, the following section shall be substituted, namely :—

Substitution of new section for section 35, Act XII of 1911.

" 35. In every factory there shall be kept, in the prescribed form, a register of all the persons employed in such factory, of their hours of work and of the nature of their respective employment."

Register of workers.

21. In section 36 of the said Act,—

Amendment of section 36, Act XII of 1911.

(a) for clause (b) of sub-section (1), the following shall be substituted, namely :—

" (b) the periods of rest fixed under section 21" ;

Amendment of section 37, Act XII of 1911.

- (b) in clause (d) of sub-section (1), for the words "women and children, respectively if not employed in shifts," the words "all persons employed" shall be substituted.
- (c) after clause (d) of sub-section (1), the following shall be inserted, namely:—
- "(e) the weekly holidays fixed under section 22."

22. In sub-section (2) of section 37 of the said Act,—

- (a) in clause (g) after the word "ventilation," the words "and artificial humidification" shall be inserted;
- (b) in clause (j), after the word "machinery," the words "and electrical fittings" shall be inserted;
- (c) after clause (j) the following clause shall be inserted, namely:—
- "(j) the definition of 'persons' under section 29 who shall be deemed to be persons holding positions of supervision or management or persons employed in a confidential capacity."

Insertion of new section 38A in Act XII of 1911.

Rules for prevention of anthrax.

23. After section 38 of the said Act, the following section shall be inserted, namely:—

"38A. The Governor General in Council may make rules for the adequate disinfection of wool used in factories which may be infected with anthrax spores."

Amendment of section 39, Act XII of 1911.

24. In section 39 of the said Act,—

- (a) in sub-section (1) for the word and figures "section 38," the words and figures "sections 38 and 38A" shall be substituted;
- (b) in sub-section (2), for the words and figures "sections 37 and 38," the word and figures "section 3, 38 and 38A" shall be substituted.

Amendment of section 41, Act XII of 1911.

25. In section 41 of the said Act,—

- (a) in clause (f), for the words "machinery or boilers," the words "machinery, electrical fittings or boilers" shall be substituted;
- (b) in clause (g), for the words and figures "or section 18," the words and figures "section 18, section 18A or section 19B" shall be substituted;
- (c) for the words "two hundred," the words "five hundred" shall be substituted.

Amendment of section 43, Act XII of 1911.

26. In section 43 of the said Act, for the words "two hundred" the words "five hundred" shall be substituted.

Insertion of new section 43A in Act XII of 1911.

Power of Court to pay compensation out of fine.

27. After section 43 of the said Act, the following section shall be inserted, namely:—

"43A. Where under this Act a Criminal Court imposes a fine or confirms in appeal revision or otherwise, a sentence of fine in respect of an offence causing bodily injury or death, the Court may, when passing judgment, order the whole or any part of the fine recovered to be paid as compensation to the person injured or, in the case of his death, to his legal representative;

Provided that, if the fine is imposed in a case which is subject to appeal, no such payment shall be made before the period allowed for presenting the appeal has elapsed or, if an appeal has been presented, before the decision of the appeal."

Amendment of section 48, Act XII of 1911.

28. In section 48 of the said Act, at the end of sub-section (2), the words and figures "or section 44" shall be added.

29. In section 50 of the said Act,—

Amendment of section 50, Act XII of 1911.

(a) in sub-section (1), for the words and figures " or section 18," the words and figures "section 18, section 18A or section 19A" shall be substituted;

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

(4) Except in the case of an appeal against an order under section 19A, the appellate authority may, on the application of the appellant, suspend the operation of an order of the Inspector pending the decision of the appeal. But where no such suspension has been granted, such order shall be complied with notwithstanding the fact that an appeal has been presented."

30. In sub-section (2) of section 51 of the said Act, for the words and figures "section 24, clause (a) and section 29," the words and figures "and section 24, clause (a)" shall be substituted. Amendment of section 51, Act XII of 1911.

31. In section 52 of the said Act, for the words and figures "section 28 and section 32," the words and figures "section 27, section 28 and section 31" shall be substituted. Amendment of section 52, Act XII of 1911.

32. For Schedules I and II to the said Act, the Schedule contained in Schedule I to this Act shall be substituted. Amendment of Schedules to Act XII of 1911.

33. The provisions of the said Act specified in Schedule II are hereby repealed to the extent shown in the second column thereof. Repeals.

SCHEDULE I.

SCHEDULE TO BE SUBSTITUTED IN THE INDIAN FACTORIES ACT, 1911.

(See section 32.)

"THE SCHEDULE.

(See section 19B.)

PART I.

1. Work at a furnace where the reduction or treatment of zinc or lead ores is carried on.
2. The manipulation, treatment, or reduction of ashes containing lead, the desilverising of lead or the melting of scrap lead or zinc:
3. The manufacture of solder or alloys containing more than ten per cent. of lead:
4. The manufacture of any oxide, carbonate, sulphate, chromate, acetate, nitrate, or silicate of lead:
5. Mixing or pasting in connection with the manufacture or repair of electric accumulators.
6. The cleaning of work-rooms where any of the processes aforesaid are carried on.

PART II.

1. Where dust or fume from a lead compound is produced in the process, provision must be made for drawing the fume or dust away from the persons employed by means of an efficient exhaust draught so contrived as to operate on the dust or fume as nearly as may be at its point of origin:
2. The persons employed must undergo the prescribed medical examination at the prescribed intervals, and the prescribed record must be kept with respect to their health:
3. No food, drink, or tobacco, shall be brought into, or consumed in, any room in which the process is carried on, and no person shall be allowed to remain in any such room during meal times:
4. Adequate protective clothing in a clean condition shall be provided by the employer and worn by the persons employed:
5. Such suitable cloak-room, mess-room and washing accommodation as may be prescribed shall be provided for the use of the persons employed:

6. The rooms in which the persons are employed, and all tools and apparatus used by them, shall be kept in a clean condition."

SCHEDULE II.

(See section 33.)

REPEALS.

Section 2	Clause (4).
Section 22.. .. .	Sub-sections (2), (3) and (4).
Section 36.. .. .	Sub-section (4).
Section 38.. .. .	The words "from time to time."
Section 55.. .. .	The whole.
Section 59.. .. .	"

Appendix P-I.

INTERNATIONAL LABOUR CONFERENCE, GENEVA, 1921.
INDIAN EMPLOYERS' DELEGATION.

NAVSARI BUILDINGS, FORT,
BOMBAY, 20th February 1922.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I have pleasure in sending you herewith my report on the third session of the International Labour Conference held at Geneva in October–November last, which I had the privilege of attending as the Employers' Delegate from India.

As the Federation of the Associations of Employers has not yet come into being, I am sending the report to you as the convenor of the meeting of the representatives of Employers which met in Bombay in December 1920 and which elected me as their Delegate to the Conference. Kindly take such further action in the matter as may be required.

Yours faithfully,
N. B. SAKLATVALA.

Report of Mr. Saklatvala on the International Labour Conference, Geneva, 1921.

The Third International Labour Conference began its sittings in Geneva on the 25th October 1921 with Lord Burnham as President and was in session till the 19th of the following month. There were about 40 countries represented at the Conference, but some of them had not the full complement of four delegates.

I attended the Conference as Employers' Delegate for India and had the assistance of the following four gentlemen as my Advisers:—

- Mr. A. W. Dods, C.I.E., of Messrs. Burn & Co., Ltd.
- Mr. J. K. Mehta, Secretary, Indian Merchants' Chamber & Bureau, Bombay.
- Mr. H. Waddington, Secretary, United Planters' Association, Southern India.
- Mr. A. U. Crowe, late of the Assam Frontier Tea Co.

There were 27 plenary sittings of the Conference and I attended them all.

India this year was for the first time in the proud position of having two members on the Committee of Selection and had also the privilege of having its representatives on all the other Committees except that on the question of lead poisoning.

I distributed my work on the Committees by allowing my Advisers to be nominated in my place on such questions as they were directly interested in. Thus Mr. Crowe and Mr. Waddington took my place on agricultural matters, Mr. Dods and Mr. Mehta on the question of the weekly rest day in industrial and commercial employment, and Mr. Mehta on the subject of Wool anthrax. I myself handled the maritime question for which I had no adviser. Every day my Advisers reported to me the progress made on each question and discussed with me the attitude they should adopt towards the subjects under discussion. When I was not busy with my own work, I attended other meetings along with my Advisers.

I am glad to say that, so far as the Indian delegation was concerned, there was throughout the greatest harmony between the Governments, Employer's and Workmen's delegates. There were of course occasions on which our views were not unanimous and we voted on opposite sides, but there were always free discussions, and I have reason to believe that the Indian delegation as a whole has left a good impression behind.

Unfortunately this year the most important question before the Conference was Agriculture in its different phases. I say "unfortunately", because it was a question which provoked a sharp division of opinion among the delegates, some of them, notably from France, being opposed to the Conference considering this question at all. It was sought to apply to a great extent to agricultural labour the same conventions and recommendations that were passed at the Washington session of the Conference in connection with industrial labour. In many cases, after lengthy discussions at Committee meetings, it was found that the Washington decisions were inapplicable to agricultural labour, even in those countries where this kind of labour was highly organised and sufficiently well advanced educationally, because, unlike industry, agriculture was to a large extent dependent on weather conditions. In some cases where they had a Convention for Industry the Conference had to be satisfied with a Recommendation. These Conventions and Recommendations, so far as India is concerned, are merely of academical interest, as it was recognised on all hands that it was not possible to apply these decisions to the millions of Indian agriculturists who are totally unorganised and spread over a whole continent. It was, therefore, left to the Indian Government to ratify the decisions so far as organised labour (*e.g.*, in the tea, coffee and rubber plantations) is concerned.

On the question of the weekly rest day in industrial and commercial employment the discussions were long and interesting, and the findings arrived at will, I hope, be considered satisfactory to Indian conditions.

India put up a very strenuous fight on the subject of the disinfection of wool infected with anthrax spores and succeeded with the help of some other countries, in referring the whole question to a special committee to examine it thoroughly from the points of view of all the parties concerned, *viz.*, the exporter, the importer and the consumer.

The maritime questions were those left over from the Genoa Conference held in 1920. India accepted the Convention about the prohibition of the employment of young persons as trimmers and stokers, with a special reservation for tropical countries. The Convention regarding the compulsory medical examination of young persons at sea was also adopted.

I send herewith the authentic texts of the draft conventions and recommendations adopted by the Conference at this its third session. As these deal with all the proceedings, I have not entered into a lengthy disquisition on every question discussed. I should, however, like to make a few general comments.

Each country is represented on the Conference by four delegates, of whom two are the representatives of the Government and the other two of the Employers and the Workers respectively. There are, therefore, three separate groups and the Government delegates are equal in number to the Employers' and Workers' delegates combined. It has been stated that the superior voting power given to the Government group is not likely to be obstructively used and that it is essential that the Government which has later on to consider the question of the ratification of draft conventions and recommendations should have a substantial representation in the body where these conventions and recommendations are being moulded into shape. I recognise the force of this contention, but from my experience I may say that when, as is so often the case, the Employers' and the Workers' groups take up opposite sides, the Government group by its weight of numbers is always in a position to thwart the efforts of one side or the other and either carry or reject a convention for which a two-third majority is necessary. To me it was painful at times to see that a question was decided, not on its merits, but on the effect it would have on Government influence in a particular country. Again Government delegates had come with a fixed mandate from their country and the arguments, one way or the other, at the deliberations, had very little influence with them.

The Workmen group was very well organised and had some of the finest speakers of the whole body. Most of them were trained debators and I noticed that in most cases the Government delegates were anxious not to displease the labour group as far as possible.

The Employers' group also had the advantage of being well organised. As a rule it voted as a body, but there was a dearth of good speakers and my impression is that what little headway this group has been able to make was effected by compromises, mainly in the Committee meetings.

I recognise that these Conferences are doing a certain amount of good. If nothing more they at least provide a medium through which organised labour can assert itself in a constitutional manner. They can demonstrate that the lot of labour has more chance of improvement by that party working with the Employers and Governments of their countries than by following the lead of the extremists among them. I also admit that the Conference gives scope to free discussions from the points of view of different countries; but on the whole I doubt if it is succeeding in bringing Capital and Labour together to the extent contemplated.

As far as India is concerned, I believe these Conferences have a great educative value, but on the other hand my firm impression is that Indian conditions and the customs prevailing here are so little understood by most countries that they hardly realise how impracticable some of their conventions or recommendations are when applied to this country. It is of course for our Government, after ascertaining the wishes of the legislature, to say whether or not it will ratify what is being decreed, but we considered it our duty to try to attach reservations to the Conference decisions which would make the latter acceptable to India; and these proposals of ours were looked upon somewhat with suspicion, as the impression seemed to prevail at the Conference that we were thus trying to get out of our international obligations.

India this time has put up an excellent fight over the question of her representation on the Governing Body, and we have been able to make a serious inroad into what is practically a European preserve. I have great hopes that India will have a seat on the Governing Body at the next election.

Before closing the report I must express my sense of obligation to the gentlemen who acted as my Advisers, who were of considerable assistance to me and who ably placed the Employers' point of view before the various Committees on which they were nominated. I may again express my satisfaction that we on the Employers' side were able to work harmoniously with Mr. Joshi and with the Government delegates, Messrs. Chatterjee and Gupta, to all of whom I owe not a little for valuable information on every subject discussed at Geneva.

N. B. SAKLATVALA.

BOMBAY, 20th February 1922.

LEAGUE OF NATIONS.

INTERNATIONAL LABOUR CONFERENCE.

*Draft Conventions and Recommendations adopted by the Conference at its Third Session
29th October to 19th November 1921. (Authentic Texts).*

A

TABLE OF CONTENTS.

- Recommendation concerning the prevention of unemployment in agriculture.
- Recommendation concerning the protection, before and after childbirth, of women wage earners in agriculture.
- Recommendation concerning night work of women in agriculture.
- Draft Convention concerning the age for admission of children to employment in agriculture.
- Recommendation concerning night work of children and young persons in agriculture.
- Recommendation concerning the development of technical agricultural education.
- Recommendation concerning living-in conditions of agricultural workers.
- Draft Convention concerning the rights of association and combination of agricultural workers.
- Draft Convention concerning workmen's compensation in agriculture.
- Recommendation concerning social insurance in agriculture.
- Draft Convention concerning the use of white lead in painting.
- Draft Convention concerning the application of the weekly rest in industrial undertakings.
- Recommendation concerning the application of the weekly rest in commercial establishments.
- Draft Convention fixing the minimum age for the admission of young persons to employment as trimmers and stokers.
- Draft Convention concerning the compulsory medical examination of children and young persons employed at sea.

RECOMMENDATION CONCERNING THE PREVENTION OF UNEMPLOYMENT IN AGRICULTURE.

The General Conference of the International Labour Organisation of the League of Nations,
Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the prevention of unemployment in agriculture, which is included in the third item of the agenda of the Session, and

Having decided that these proposals shall take the form of a recommendation, adopts the following Recommendation to be submitted to the Members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

I.

The General Conference of the International Labour Organisation,

Considering that the Draft Convention and Recommendations concerning unemployment adopted at Washington are in principle applicable to agricultural workers, and recognising the special character of unemployment in agriculture,

Recommends that each Member of the International Labour Organisation should consider measures for the prevention of or providing against unemployment amongst agricultural workers suitable to the economic and agricultural conditions of its country, and that it should examine particularly from this point of view the advisability:—

- (1) of adopting modern technical methods to bring into cultivation land which is at present not worked or only partially developed, but which could by such means be made to yield an adequate return ;
- (2) of encouraging the adoption of improved systems of cultivation and the more intensive use of the land ;
- (3) of providing facilities for settlement on the land ;
- (4) of taking steps to render work of a temporary nature accessible to unemployed agricultural workers by means of the provision of transport facilities ;
- (5) of developing industries and supplementary forms of employment which would provide occupation for agricultural workers who suffer from seasonal unemployment, provided that steps be taken to ensure that such work is carried on under equitable conditions ;
- (6) of taking steps to encourage the creation of agricultural workers' co-operative societies for the working and purchase or renting of land ; and of taking steps to this end to increase agricultural credit especially in favour of co-operative agricultural associations of land workers established for the purpose of agricultural production.

II.

The General Conference recommends that each Member of the International Labour Organisation furnish the International Labour Office with a periodical report dealing with the steps taken to give effect to the above Recommendation.

**RECOMMENDATION CONCERNING THE PROTECTION, BEFORE AND AFTER CHILDBIRTH, OF WOMEN:
WAGE-EARNERS IN AGRICULTURE.**

The General Conference of the International Labour Organisation of the League of Nations,

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the protection before and after childbirth of women wage-earners in agriculture, which is included in the third item of the agenda of the Session, and

Having decided that these proposals shall take the form of a recommendation, adopts the following Recommendation, to be submitted to the Members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

The General Conference of the International Labour Organisation recommends :

That each Member of the International Labour Organisation takes measures to ensure to women wage-earners employed in agricultural undertakings protection before and after childbirth similar to that provided by the Draft Convention adopted by the International Labour Conference at Washington for women employed in industry and commerce, and that such measures should include the right to a period of absence from work before and after childbirth and to a grant of benefit during the said period, provided either out of public funds or by means of a system of insurance.

RECOMMENDATION CONCERNING NIGHT WORK OF WOMEN IN AGRICULTURE.

The General Conference of the International Labour Organisation of the League of Nations,

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the night work of women in agriculture, which is included in the third item of the agenda of the Session, and

Having decided that these proposals shall take the form of a recommendation, adopts the following Recommendation, to be submitted to the Members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

The General Conference of the International Labour Organisation recommends :

That each Member of the International Labour Organisation takes steps to regulate the employment of women wage-earners in agricultural undertakings during the night in such a way as to ensure to them a period of rest compatible with their physical necessities and consisting of not less than nine hours, which shall, when possible, be consecutive.

DRAFT CONVENTION CONCERNING THE AGE FOR ADMISSION OF CHILDREN TO EMPLOYMENT
IN AGRICULTURE. 1 2

The General Conference of the International Labour Organisation of the League of Nations,

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the employment of children in agriculture during compulsory school hours, which is included in the third item of the agenda of the Session, and

Having determined that these proposals shall take the form of a draft international convention,

adopts the following Draft Convention for ratification by the Members of the International Labour Organisation, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

Article 1.—Children under the age of fourteen years may not be employed or work in any public or private agricultural undertaking, or in any branch thereof, save outside the hours fixed for school attendance. If they are employed outside the hours of school attendance, the employment shall not be such as to prejudice their attendance at school.

Article 2.—For purposes of practical vocational instruction the periods and the hours of school attendance may be so arranged as to permit the employment of children on light agricultural work and in particular on light work connected with the harvest, provided that such employment shall not reduce the total annual period of school attendance to less than eight months.

Article 3.—The provisions of Article 1 shall not apply to work done by children in technical schools, provided that such work is approved and supervised by public authority.

Article 4.—The formal ratifications of this Convention under the conditions set forth in Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace, shall be communicated to the Secretary-General of the League of Nations for registration.

Article 5.—This Convention shall come into force at the date on which the ratifications of two Members of the International Labour Organisation have been registered by the Secretary-General.

It shall be binding only upon those Members whose ratifications have been registered with the Secretariat.

Thereafter, the Convention shall come into force for any Member at the date on which its ratification has been registered with the Secretariat.

Article 6.—As soon as the ratifications of two Members of the International Labour Organisation have been registered with the Secretariat, the Secretary-General of the League of Nations shall so notify all the Members of the International Labour Organisation. He shall likewise notify them of the registration of ratifications which may be communicated subsequently by other Members of the Organisation.

Article 7.—Subject to the provisions of Article 5, each Member which ratifies this Convention agrees to bring the provisions of Articles 1, 2 and 3 into operation not later than 1 January 1924 and to take such action as may be necessary to make these provisions effective.

Article 8.—Each Member of the International Labour Organisation which ratifies this Convention engages to apply it to its colonies, possessions and protectorates, in accordance with the provisions of Article 421 of the Treaty Versailles and of the corresponding Articles of the other Treaties of Peace.

Article 9.—A Member which has ratified this Convention may denounce it after the expiration of ten years from the date on which the Convention first comes into force, by an act communicated to the Secretary-General of the League of Nations for registration. Such denunciation shall not take effect until one year after the date on which it is registered with the Secretariat.

Article 10.—At least once in ten years, the Governing Body of the International Labour Office shall present to the General Conference a report on the working of this Convention and shall consider the desirability of placing on the agenda of the Conference the question of its revision or modification.

Article 11.—The French and English texts of this Convention shall both be authentic.

RECOMMENDATION CONCERNING NIGHT WORK OF CHILDREN AND YOUNG PERSONS
IN AGRICULTURE.

The General Conference of the International Labour Organisation of the League of Nations,
Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the employment of children and young persons in agriculture during the night, which is included in the third item of the agenda of the Session, and

Having decided that these proposals shall take the form of a recommendation, adopts the following Recommendation, to be submitted to the Members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

The General Conference of the International Labour Organisation recommends :

I.

That each member of the International Labour Organisation take steps to regulate the employment of children under the age of fourteen years in agricultural undertakings during the night, in such a way as to ensure to them a period of rest compatible with their physical necessities and consisting of not less than ten consecutive hours.

II.

That each member of the International Labour Organisation take steps to regulate the employment of young persons between the ages of fourteen and eighteen years in agricultural undertakings during the night, in such a way as to ensure to them a period of rest compatible with their physical necessities and consisting of not less than nine consecutive hours.

RECOMMENDATION CONCERNING THE DEVELOPMENT OF TECHNICAL AGRICULTURAL EDUCATION.

The General Conference of the International Labour Organisation of the League of Nations,

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the development of technical agricultural education, which is included in the fourth item of the agenda of the Session, and

Having decided that these proposals shall take the form of a recommendation, adopts the following Recommendation, to be submitted to the Members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

The General Conference of the International Labour Organisation recommends :

That each member of the International Labour Organisation endeavour to develop vocational agricultural education and in particular to make such education available to agricultural wage-earners on the same conditions as to other persons engaged in agriculture.

That each member of the International Labour Organisation send a report to the International Labour Office at regular intervals containing as full information as possible as to the administration of the laws, the sums expended, and the measures taken in order to develop vocational agricultural education.

RECOMMENDATION CONCERNING LIVING-IN CONDITIONS OF AGRICULTURAL WORKERS.

The General Conference of the International Labour Organisation of the League of Nations,

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the living-in conditions of agricultural workers, which is included in the fourth item of the agenda of the Session, and

Having decided that these proposals shall take the form of a recommendation, adopts the following Recommendation, to be submitted to the Members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace:

The General Conference of the International Labour Organisation recommends:—

I.

That each Member of the International Labour Organisation, which has not already done so, take statutory or other measures to regulate the living-in conditions of agricultural workers with due regard to the special climatic or other conditions affecting agricultural work in its country, and after consultation with the employers' and workers' organisations concerned, if such organisations exist.

II.

That such measures shall apply to all accommodation provided by employers for housing their workers either individually, or in groups, or with their families, whether the accommodation is provided in the houses of such employers or in buildings placed by them at the workers' disposal.

III.

That such measures shall contain the following provisions:

(a) Unless climatic conditions render heating superfluous, the accommodation intended for workers' families, groups of workers, or individual workers, should contain rooms which can be heated.

(b) Accommodation intended for groups of workers shall provide a separate bed for each worker, shall afford facilities for ensuring personal cleanliness, and shall provide for the separation of the sexes. In the case of families, adequate provision shall be made for the children.

(c) Stables, cowhouses and open sheds should not be used for sleeping quarters.

IV.

That each Member of the International Labour Organisation take steps to ensure the observance of such measures.

DRAFT CONVENTION CONCERNING THE RIGHTS OF ASSOCIATION AND COMBINATION OF AGRICULTURAL WORKERS.

The General Conference of the International Labour Organisation of the League of Nations, Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the rights of association and combination of agricultural workers, which is included in the fourth item of the agenda of the Session, and

Having determined that these proposals shall take the form of a draft international convention,

adopts the following Draft Convention for ratification by the Members of the International Labour Organisation, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace:

Article 1.

Each Member of the International Labour Organisation which ratifies this convention undertakes to secure to all those engaged in agriculture the same rights of association and combination as to industrial workers, and to repeal any statutory or other provisions restricting such rights in the case of those engaged in agriculture.

Article 2.

The formal ratifications of this Convention under the conditions set forth in Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace, shall be communicated to the Secretary-General of the League of Nations for registration.

Article 3.

This Convention shall come into force at the date on which the ratifications of two Members of the International Labour Organisation have been registered by the Secretary-General.

It shall then be binding only upon those Members whose ratifications have been registered with the Secretariat.

Thereafter, the Convention shall come into force for any Member at the date on which its ratification has been registered with the Secretariat.

Article 4.

As soon as the ratifications of two Members of the International Labour Organisation have been registered with the Secretariat the Secretary-General of the League of Nations shall so notify all the Members of the International Labour Organisation. He shall likewise notify them of the registration of ratifications which may be communicated subsequently by other Members of the Organisation.

Article 5.

Subject to the provisions of Article 3, each Member which ratifies this Convention agrees to bring the provisions of Article I into operation not later than 1 January 1924, and to take such action as may be necessary to make these provisions effective.

Article 6.

Each Member of the International Labour Organisation which ratifies this convention engages to apply it to its colonies, possessions and protectorates in accordance with the provisions of Article 421 of the Treaty of Versailles and of the corresponding Articles of the other Treaties of Peace.

Article 7.

A Member which has ratified this Convention may denounce it after the expiration of ten years from the date on which the Convention first comes into force, by an act communicated to the Secretary-General of the League of Nations for registration. Such denunciation shall not take effect until one year after the date on which it is registered with the Secretariat.

Article 8.

At least once in ten years, the Governing Body of the International Labour Office shall present to the General Conference a report on the working of this Convention and shall consider the desirability of placing on the agenda of the Conference the question of its revision or modification.

Article 9.

The French and English texts of this Convention shall both be authentic.

DRAFT CONVENTION CONCERNING WORKMEN'S COMPENSATION IN AGRICULTURE.

The General Conference of the International Labour Organisation of the League of Nations
Having been convened at Geneva by the Governing Body of the International Labour
Office, and having met in its Third Session on 25th October, 1921, and

Having decided upon the adoption of certain proposals with regard to the protection
of agricultural workers against accident, which is included in the fourth item of
the agenda of the Session, and

Having determined that these proposals shall take the form of a draft international
convention,

adopts the following Draft Convention for ratification by the Members of the International
Labour Organisation, in accordance with the provisions of Part XIII of the Treaty of Versailles
and of the corresponding Parts of the other Treaties of Peace :

Article 1.

Each Member of the International Labour Organisation which ratifies this Convention
undertakes to extend to all agricultural wage-earners its laws and regulations which provide
for the compensation of workers for personal injury by accident arising out of or in the course
of their employment.

Article 2.

The formal ratifications of this Convention under the conditions set forth in Part XIII of
the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace shall be
communicated to the Secretary-General of the League of Nations for registration.

Article 3.

This Convention shall come into force at the date on which the ratifications of two Mem-
bers of the International Labour Organisation have been registered by the Secretary-General.

It shall then be binding only upon those Members whose ratifications have been registered
with the Secretariat.

Thereafter, the Convention shall come into force for any Member at the date on which its
ratification has been registered with the Secretariat.

Article 4.

As soon as the ratifications of two Members of the International Labour Organisation
have been registered with the Secretariat, the Secretary-General of the League of Nations
shall so notify all the Members of the International Labour Organisation. He shall likewise
notify them of the registration of ratifications which may be communicated subsequently by
other Members of the Organisation.

Article 5.

Subject to the provisions of Article 3, each Member which ratifies this Convention agrees
to bring the provisions of Article 1 into operation not later than 1st January 1924, and to
take such action as may be necessary to make these provisions effective.

Article 6.

Each Member of the International Labour Organisation which ratifies this Convention
engages to apply it to its colonies, possessions, and protectorates in accordance with the pro-
visions of Article 421 of the Treaty of Versailles and of the corresponding Articles of the other
Treaties of Peace.

Article 7.

A Member which has ratified this Convention may denounce it after the expiration of ten years from the date on which the Convention first comes into force, by an act communicated to the Secretary-General of the League of Nations for registration. Such denunciation shall not take effect until one year after the date on which it is registered with the Secretariat.

Article 8.

At least once in ten years, the Governing Body of the International Labour Office shall present to the General Conference a report on the working of this Convention and shall consider the desirability of placing on the agenda of the Conference the question of its revision or modification.

Article 9.

The French and English texts of this Convention shall both be authentic.

RECOMMENDATION CONCERNING SOCIAL INSURANCE IN AGRICULTURE.

The General Conference of the International Labour Organisation of the League of Nations,

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of a proposal with regard to the protection of agricultural workers against sickness, invalidity and old age, which is included in the fourth item of the agenda of the Session, and

Having decided that this proposal shall take the form of a recommendation,

adopts the following Recommendation, to be submitted to the Members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace:

The General Conference of the International Labour Organisation recommends:

That each Member of the International Labour Organisation extend its laws and regulations establishing systems of insurance against sickness, invalidity, old age and other similar social risks to agricultural wage-earners on conditions equivalent to those prevailing in the case of workers in industrial and commercial occupations.

DRAFT CONVENTION CONCERNING THE USE OF WHITE LEAD IN PAINTING.

The General Conference of the International Labour Organisation of the League of Nations,

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the prohibition of the use of white lead in painting, which is the sixth item of the agenda of the Session, and

Having determined that these proposals shall take the form of a draft international convention,

adopts the following Draft Convention for ratification by the Members of the International Labour Organisation, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace:

Article 1.

Each Member of the International Labour Organisation ratifying the present Convention undertakes to prohibit, with the exceptions provided for in Article 2, the use of white lead and sulphate of lead and of all products containing these pigments, in the internal painting of build-

ings, except where the use of white lead or sulphate of lead or products containing these pigments is considered necessary for railway stations or industrial establishments by the competent authority after consultation with the employers' and workers' organisations concerned.

It shall nevertheless be permissible to use white pigments containing a maximum of 2 per cent. of lead expressed in terms of metallic lead.

Article 2.

The provisions of Article 1 shall not apply to artistic painting or fine lining.

The Governments shall define the limits of such forms of painting, and shall regulate the use of white lead, sulphate of lead, and all products containing these pigments, for these purposes in conformity with the provisions of Articles 5, 6 and 7 of the present Convention.

Article 3.

The employment of males under eighteen years of age and of all females shall be prohibited in any painting work of an industrial character involving the use of white lead or sulphate of lead or other products containing these pigments.

The competent authorities shall have power, after consulting the employers' and workers' organisations concerned, to permit the employment of painters' apprentices in the work prohibited by the preceding paragraph, with a view to their education in their trade.

Article 4.

The prohibitions prescribed in Articles 1 and 3 shall come into force six years from the date of the closure of the Third Session of the International Labour Conference.

Article 5.

Each Member of the International Labour Organisation ratifying the present Convention undertakes to regulate the use of white lead, sulphate of lead and of all products containing these pigments, in operations for which their use is not prohibited, on the following principles:

- I. (a) White lead, sulphate of lead, or products containing these pigments shall not be used in painting operations except in the form of paste or of paint ready for use.
- (b) Measures shall be taken in order to prevent danger arising from the application of paint in the form of spray.
- (c) Measures shall be taken, wherever practicable, to prevent danger arising from dust caused by dry rubbing down and scraping.
- II. (a) Adequate facilities shall be provided to enable working painters to wash during and on cessation of work.
- (b) Overalls shall be worn by working painters during the whole of the working period.
- (c) Suitable arrangements shall be made to prevent clothing put off during working hours being soiled by painting material.
- III. (a) Cases of lead poisoning and of suspected lead poisoning shall be notified, and shall be subsequently verified by a medical man appointed by the competent authority.
- (b) The competent authority may require, when necessary, a medical examination of workers.
- IV. Instructions with regard to the special hygienic precautions to be taken in the painting trade shall be distributed to working painters.

Article 6.

The competent authority shall take such steps as it considers necessary to ensure the observance of the regulations prescribed by virtue of the foregoing Articles, after consultation with the employers' and workers' organisations concerned.

Article 7.

Statistics with regard to lead poisoning among working painters shall be obtained :

- (a) As to morbidity—by notification and certification of all cases of lead poisoning.
- (b) As to mortality—by a method approved by the official statistical authority in each country.

Article 8.

The formal ratifications of this Convention under the conditions set forth in Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace, shall be communicated to the Secretary-General of the League of Nations for registration.

Article 9.

This Convention shall come into force at the date on which the ratifications of two Members of the International Labour Organisation have been registered by the Secretary-General.

It shall be binding only upon those Members whose ratifications have been registered with the Secretariat.

Thereafter, the Convention shall come into force for any Member at the date on which its ratification has been registered with the Secretariat.

Article 10.

As soon as the ratifications of two Members of the International Labour Organisation have been registered with the Secretariat, the Secretary-General of the League of Nations shall so notify all the Members of the International Labour Organisation. He shall likewise notify them of the registration of ratifications which may be communicated subsequently by other Members of the Organisation.

Article 11.

Each Member which ratifies this Convention agrees to bring the provisions of Articles 1, 2, 3, 4, 5, 6 and 7 into operation not later than 1st January 1924 and to take such action as may be necessary to make these provisions effective.

Article 12.

Each Member of the International Labour Organisation which ratifies this Convention engages to apply it to its colonies, possessions and protectorates in accordance with the provisions of Article 421 of the Treaty of Versailles and of the corresponding Articles of the other Treaties of Peace.

Article 13.

A Member which has ratified this Convention may denounce it after the expiration of ten years from the date on which the Convention first comes into force, by an act communicated to the Secretary-General of the League of Nations for registration. Such denunciation shall not take effect until one year after the date on which it is registered with the Secretariat.

Article 14.

At least once in ten years the Governing Body of the International Labour Office shall present to the General Conference a report on the working of this Convention and shall consider the desirability of placing on the agenda of the Conference the question of its revision or modification.

Article 15.

The French and English texts of this Convention shall both be authentic.

DRAFT CONVENTION CONCERNING THE APPLICATION OF THE WEEKLY REST IN INDUSTRIAL UNDERTAKINGS.

The General Conference of the International Labour Organisation of the League of Nations, Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the weekly rest day in industrial employment, which is included in the seventh item of the agenda of the Session, and

Having determined that these proposals shall take the form of a draft international convention,

adopts the following Draft Convention for ratification by the Members of the International Labour Organisation, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

Article 1.

For the purpose of this Convention, the term "industrial undertakings" includes :

- (a) Mines, quarries, and other works for the extraction of minerals from the earth.
- (b) Industries in which articles are manufactured, altered, cleaned, repaired, ornamented, finished, adapted for sale, broken up or demolished, or in which materials are transformed ; including shipbuilding and the generation, transformation, and transmission of electricity or motive power of any kind.
- (c) Construction, reconstruction, maintenance, repair, alteration, or demolition of any building, railway, tramway, harbour, dock, pier, canal, inland waterway, road-tunnel, bridge, viaduct, sewer, drain, well, telegraphic or telephonic installation, electrical undertaking, gas work, waterwork, or other work of construction, as well as the preparation for or laying the foundations of any such work or structure.
- (d) Transport of passengers or goods by road, rail, or inland waterway, including the handling of goods at docks, quays, wharves or warehouses, but excluding transport by hand.

This definition shall be subject to the special national exceptions contained in the Washington Convention limiting the hours of work in industrial undertakings to eight in the day and forty-eight in the week, so far as such exceptions are applicable to the present Convention.

Where necessary, in addition to the above enumeration, each Member may define the line of division which separates industry from commerce and agriculture.

Article 2.

The whole of the staff employed in any industrial undertaking, public or private, or in any branch thereof shall, except as otherwise provided for by the following Articles, enjoy in every period of seven days a period of rest comprising at least twenty-four consecutive hours.

This period of rest shall, wherever possible, be granted simultaneously to the whole of the staff of each undertaking.

It shall, wherever possible, be fixed so as to coincide with the days already established by the traditions or customs of the country or district.

Article 3.

Each Member may exempt from the application of the provisions of Article 2, persons employed in industrial undertakings in which only the members of one single family are employed.

Article 4.

Each Member may authorise total or partial exceptions (including suspensions or diminutions) from the provisions of Article 2, special regard being had to all proper humanitarian and economic considerations and after consultation with responsible associations of employers and workers, wherever such exist.

Such consultation shall not be necessary in the case of exceptions which have already been made under existing legislation.

Article 5.

Each Member shall make, as far as possible, provision for compensatory periods of rest for the suspensions or diminutions made in virtue of Article 4, except in cases where agreements or customs already provide for such periods.

Article 6.

Each Member will draw up a list of the exceptions made under Articles 3 and 4 of this Convention and will communicate it to the International Labour Office, and thereafter in every second year any modifications of this list which shall have been made.

The International Labour Office will present a report on this subject to the General Conference of the International Labour Organisation.

Article 7.

In order to facilitate the application of the provisions of this Convention, each employer, director, or manager, shall be obliged :

- (a) Where the weekly rest is given to the whole of the staff collectively, to make known such days and hours of collective rest by means of notices posted conspicuously in the establishment or any other convenient place, or in any other manner approved by the Government.
- (b) Where the rest period is not granted to the whole of the staff collectively, to make known, by means of a roster drawn up in accordance with the method approved by the legislation of the country, or by a regulation of the competent authority, the workers or employees, subject to a special system of rest, and to indicate that system.

Article 8.

The formal ratifications of this Convention under the conditions set forth in Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace, shall be communicated to the Secretary-General of the League of Nations for registration.

Article 9.

This Convention shall come into force at the date on which the ratifications of two Members of the International Labour Organisation have been registered by the Secretary-General.

It shall be binding only upon those Members whose ratifications have been registered with the Secretariat.

Thereafter, the Convention shall come into force for any Member at the dates on which its ratification has been registered with the Secretariat.

Article 10.

As soon as the ratifications of two Members of the International Labour Organisation have been registered with the Secretariat the Secretary-General of the League of Nations shall so notify all the Members of the International Labour Organisation. He shall likewise notify them of the registration of ratifications which may be communicated subsequently by other Members of the Organisation.

Article 11.

Each Member which ratifies this Convention agrees to bring the provisions of Articles 1, 2, 3, 4, 5, 6 and 7 into operation not later than 1st January 1924 and to take such action as may be necessary to make these provisions effective.

Article 12.

Each Member of the International Labour Organisation which ratifies this Convention engages to apply it to its colonies, possessions and protectorates, in accordance with the provisions of Article 421 of the Treaty of Versailles and of the corresponding Articles of the other Treaties of Peace.

Article 13.

A Member which has ratified this Convention may denounce it after the expiration of ten years from the date on which the Convention first comes into force, by an act communicated to the Secretary-General of the League of Nations for registration. Such denunciation shall not take effect until one year after the date on which it is registered with the Secretariat.

Article 14.

At least once in ten years, the Governing Body of the International Labour Office shall present to the General Conference a report on the working of this Convention and shall consider the desirability of placing on the agenda of the Conference the question of its revision or modification.

Article 15.

The French and English texts of this Convention shall both be authentic.

RECOMMENDATION CONCERNING THE APPLICATION OF THE WEEKLY REST IN COMMERCIAL ESTABLISHMENTS.

The General Conference of the International Labour Organisation of the League of Nations:

Having been convened at Geneva by the Governing Body of the International Labour Office and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the weekly rest day in commercial employment, which is included in the seventh item of the agenda of the Session, and

Having decided that these proposals shall take the form of a recommendation,

adopts the following Recommendation, to be submitted to the Members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

The General Conference recommends :

I.

That each Member of the International Labour Organisation take measures to provide that the whole of the staff employed in any commercial establishment, public or private, or in any branch thereof, except as otherwise provided for by the following paragraphs, should enjoy in every period of seven days a period of rest comprising at least twenty-four consecutive hours..

It is further recommended that this period of rest should, wherever possible, be granted simultaneously to the whole of the staff of each establishment, and that it should, wherever possible, be fixed so as to coincide with the days already established by the traditions or customs of the country or district.

II.

That each Member take the steps necessary to secure the application of this Recommendation and to define any exceptions which the Member may consider to be necessary.

If exceptions are found necessary, it is recommended that the Member should draw up a list of such exceptions.

III.

That each Member should communicate to the International Labour Office the list of the exceptions made in pursuance of paragraph II, and thereafter every two years any modifications of this list which it shall have made in order that the International Labour Office may present a report thereon to the International Labour Conference.

DRAFT CONVENTION FIXING THE MINIMUM AGE FOR THE ADMISSION OF YOUNG PERSONS TO EMPLOYMENT AS TRIMMERS OR STOKERS.

The General Conference of the International Labour Organisation of the League of Nations.

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the prohibition of the employment of any person under the age of 18 years as trimmer or stoker, which is included in the eighth item of the agenda of the Session, and

Having determined that these proposals shall take the form of a draft international convention,

adopts the following Draft Convention for ratification by the Members of the International Labour Organisation, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

Article 1.

For the purpose of this Convention, the term "vessel" includes all ships and boats, of any nature whatsoever, engaged in maritime navigation, whether publicly or privately owned; it excludes ships of war.

Article 2.

Young persons under the age of eighteen years shall not be employed or work on vessels as trimmers or stokers.

Article 3.

The provisions of Article 2 shall not apply :

- (a) to work done by young persons on school-ships or training-ships, provided that such work is approved and supervised by public authority ;
- (b) to the employment of young persons on vessels mainly propelled by other means than steam ;
- (c) to young persons of not less than sixteen years of age, who, if found physically fit after medical examination, may be employed as trimmers or stokers on vessels exclusively engaged in the coastal trade of India and of Japan, subject to regulations made after consultation with the most representative organisations of employers and workers in those countries.

Article 4.

When a trimmer or stoker is required in a port where young persons of less than eighteen years of age only are available, such young persons may be employed and in that case it shall be necessary to engage two young persons in place of the trimmer or stoker required. Such young persons shall be at least sixteen years of age.

Article 5.

In order to facilitate the enforcement of the provisions of this Convention, every shipmaster shall be required to keep a register of all persons under the age of eighteen years employed on board his vessel, or a list of them in the articles of agreement, and of the dates of their births.

Article 6.

Articles of agreement shall contain a brief summary of the provisions of this Convention.

Article 7.

The formal ratifications of this Convention under the conditions set forth in Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace shall be communicated to the Secretary-General of the League of Nations for registration.

Article 8.

This Convention shall come into force at the date on which the ratifications of two Members of the International Labour Organisation have been registered by the Secretary-General.

It shall be binding only upon those Members whose ratifications have been registered with the Secretariat.

Thereafter, the Convention shall come into force for any Member at the date on which its ratification has been registered with the Secretariat.

Article 9.

As soon as the ratifications of two Members of the International Labour Organisation have been registered with the Secretariat, the Secretary-General of the League of Nations shall so notify all the Members of the International Labour Organisation. He shall likewise notify them of the registration of ratifications which may be communicated subsequently by other Members of the Organisation.

Article 10.

Subject to the provisions of Article 8, each Member which ratifies this Convention agrees to bring the provisions of Articles 1, 2, 3, 4, 5 and 6 into operation not later than 1st January 1924 and to take such action as may be necessary to make these provisions effective.

Article 11.

Each Member of the International Labour Organisation which ratifies this Convention engages to apply it to its colonies, possessions and protectorates, in accordance with the provisions of Article 421 of the Treaty of Versailles and of the corresponding Articles of the other Treaties of Peace.

Article 12.

A member which has ratified this Convention may denounce it after the expiration of ten years from the date on which the convention first comes into force, by an act communicated to the Secretary-General of the League of Nations for registration. Such denunciation shall not take effect until one year after the date on which it is registered with the Secretariat.

Article 13.

At least once in ten years, the Governing Body of the International Labour Office shall present to the General Conference a report on the working of this Convention and shall consider the desirability of placing on the agenda of the Conference the question of its revision or modification.

Article 14.

The French and English texts of this Convention shall both be authentic.

DRAFT CONVENTION CONCERNING THE COMPULSORY MEDICAL EXAMINATION OF CHILDREN
AND YOUNG PERSONS EMPLOYED AT SEA.

The General Conference of the International Labour Organisation of the League of Nations,

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Third Session on 25th October 1921, and

Having decided upon the adoption of certain proposals with regard to the compulsory medical examination of children and young persons employed at sea, which is included in the eighth item of the agenda of the Session, and

Having determined that these proposals shall take the form of a draft international convention,

adopts the following Draft Convention for ratification by the Members of the International Labour Organisation, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace :

Article 1.

For the purpose of this Convention, the term " vessel " includes all ships and boats, on any nature whatsoever, engaged in maritime navigation, whether publicly or privately owned ; it excludes ships of war.

Article 2.

The employment of any child or young person under eighteen years of age on any vessel other than vessels upon which only members of the same family are employed, shall be conditional on the production of a medical certificate attesting fitness for such work, signed by a doctor who shall be approved by the competent authority.

Article 3.

The continued employment at sea of any such child or young person shall be subject to the repetition of such medical examination at intervals of not more than one year and the production, after each such examination, of a further medical certificate attesting fitness for such work. Should a medical certificate expire in the course of a voyage, it shall remain in force until the end of the said voyage.

Article 4.

In urgent cases, the competent authority may allow a young person below the age of eighteen years to embark without having undergone the examination provided for in Articles 2 and 3 of this Convention, always provided that such an examination shall be undergone at the first port at which the vessel calls.

Article 5.

The formal ratifications of this Convention under the conditions set forth in Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace, shall be communicated to the Secretary-General of the League of Nations for registration.

Article 6.

This Convention shall come into force at the date on which the ratifications of two Members of the International Labour Organisation have been registered by the Secretary-General.

It shall be binding only upon those Members whose ratifications have been registered with the Secretariat.

Thereafter, the Convention shall come into force for any Member at the date on which its ratification has been registered with the Secretariat.

Article 7.

As soon as the ratifications of two Members of the International Labour Organisation have been registered with the Secretariat, the Secretary-General of the League of Nations shall so notify all the Members of the International Labour Organisation. He shall likewise notify them of the registration of ratifications which may be communicated subsequently by other Members of the Organisation.

Article 8.

Subject to the provisions of Article 6, each Member which ratifies this Convention agrees to bring the provisions of Articles 1, 2, 3 and 4 into operation not later than 1st January 1924 and to take such action as may be necessary to make these provisions effective.

Article 9.

Each Member of the International Labour Organisation which ratifies this Convention engages to apply it to its colonies, possessions and protectorates, in accordance with the provisions of Article 421 of the Treaty of Versailles and of the corresponding Articles of the other Treaties of Peace.

Article 10.

A Member which has ratified this Convention may denounce it after the expiration of ten years from the date on which the Convention first comes into force, by an act communicated to the Secretary-General of the League of Nations for registration. Such denunciation shall not take effect until one year after the date on which it is registered with the Secretariat.

Article 11.

At least once in ten years, the Governing Body of the International Labour Office shall present to the General Conference a report on the working of this Convention and shall consider the desirability of placing on the agenda of the Conference the question of its revision or modification.

Article 12.

The French and English texts of this Convention shall both be authentic.

Appendix P—2.

EMPLOYMENT OF WOMEN BEFORE AND AFTER CHILDBIRTH.

No. 6962.

GENERAL DEPARTMENT,
BOMBAY, 9th June 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

Sir,

I am directed by the Governor in Council to forward herewith a copy of this Government Order No. 6961, dated the 9th June 1921, on the subject of the recommendations of the International Labour Conference and to request that you will be so good as to favour Government with the opinion of your Association not later than the 20th June 1921.—I have, etc.,

S. N. ZIMAN,
Deputy Secretary to the Government of Bombay.

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Order No. 6961.

Secretariat, Fort, Bombay.

Dated the 9th June 1921.

Letter from the Government of India, Department of Industries, No. L.—920, dated the 26th May 1921 :—

“ I am directed to refer to my letter No I.—812,* dated the 11th May 1920, and the observations in paragraphs 10—12 thereof on the Draft Convention (*vide* Appendix II of the above quoted letter), passed at the Washington Meeting of the International Labour Conference, concerning the employment of women before and after childbirth, and on the resolution passed thereon the same subject with special reference to India. The views of your Government on this question were conveyed to the Government of India in letter No. 690-P,* dated the 24th August 1920.

“ 2. The question has also been independently examined by the Government of India at various meetings between their officers and Chambers of Commerce, Employers' Associations, factory owners and others interested in the question. The matter was also discussed informally at a conference in Simla with representatives of associations concerned with the welfare and medical relief of women and children. This conference took place at Simla on the 9th May 1921 and the following persons were present :—

The Honourable Sir Thomas Holland,
K.C.S.I., K.C.I.E., F.R.S.

The Honourable Mr. A. C. Chatterjee,
C.I.E., I.C.S.

Mr. A. G. Glow, I.C.S.

Mr. R. N. Gilchrist, I.E.S.

Miss G. M. Broughton, O.B.E., I.E.S.

Mr. J. N. Gupta, I.C.S., Officiating Commissioner, Burdwan Division, Bengal.
Lientenant-Colonel A. B. Fry, C.I.E., D.S.O., M.D., I.M.S., Sanitary Commissioner
with the Government of India.

Major T. J. Carey Evans, M.C., F.R.C.S., I.M.S., Honorary Secretary to the Countess
of Dufferin's Fund Council.

Dr. Balfour, Women's Medical Service and Joint Secretary, Countess of Dufferin's Fund.

Dr. Wemyss Grant, Organising Secretary, Lady Chelmsford All-India League for
Maternity and Child Welfare.

Dr. Agnes Scott, Assistant to the Inspector-General of Civil Hospitals and Senior
Medical Officer, Women's Medical Service, Punjab.

Miss Darbyshire, Secretary, Lady Minto Nursing Association.

Miss Kelman, Holder of Research Fellowship.

} Department of Industries.

“ 3. It was pointed out at the outset that the Government of India at this stage were not required to ratify this Convention, but that they should be in a position to state the reasons why they could not do so, and that so far as possible they should indicate what action they were prepared to take in the direction aimed at in the Draft Convention. The replies received from Local Governments and Administrations were also placed before the Conference.

" 4. *Article* 1.*—It will be noted that Article 1 of the Draft Convention determines the classes of workers that are to be considered as falling within any scheme relating to provision for maternity benefit. The object contemplated appears to be to embrace all classes and grades of industrial and commercial workers. The impossibility of making any arrangements in this country to supervise so extensive a scheme is self-evident. Whatever decisions may be reached with regard to the feasibility of any of the suggested reforms, it will be agreed that in India our initial efforts should be confined to the principal organised industries. Later, when the reforms have been in operation for some time and their utility is generally recognised, it may be possible to extend them to all establishments coming within the purview of the Indian Factories Act.

" 5. *Article* 2.*—Article 2 needs no comment.

" 6. *Article* 3.*—(a) The length of time that women abstain from work after confinement varies considerably in different parts of India. Religious and social customs prescribe certain periods varying from 10 to 40 days during which a woman cannot return to her ordinary avocation after confinement, but there are no such prohibitions relating to work before delivery. In a great many cases, however, especially where the women belong to low castes, these rules are not applicable. Pecuniary circumstances seem to be the determining factor regarding length of absence.

" 7. There is very little exact information available regarding length of absence owing to childbirth. Factories do not keep records showing the causes of non-attendance. Enquiry has elicited the following general statements. In the United Provinces 'among the lower castes the period of abstention seldom exceeds a fortnight'. In the Punjab 'women workers abstain from work for as short a period as possible on account of pecuniary reasons.' In Madras, on the other hand, 'usually an interval of two or three months elapses'. In Bombay women are said to return to their villages a fortnight before delivery and to return to work a fortnight after. In Bihar and Orissa a month before and a month after is said to be the usual period. In the Central Provinces six weeks absence is the general rule, though there are some who stay away as long as six months.

" 8. To give effect to this article the varying customs at present followed in India would have to be made to conform to a minimum period of six weeks. Employers would be required not to employ women within that period; and employees would, under the risk of incurring a fine or penalty, have to stay at home or work in a factory to which the regulations did not apply.

" 9. It is only necessary to state the obligations on each side to realise how impossible it is to bring this prohibition into force at present. Except in cases of their own employees who had stayed with them till close on confinement, employers could always plead ignorance. Employees could easily evade the law, as no record is kept of the occupation of the mother when a birth is registered. The Inspectors in consequence would find it extremely difficult to detect cases of evasion as they would have no reliable sources of information.

" 10. It may be noted that, even in European countries where the machinery for birth registration and inspection is more highly organized, great difficulty, due largely to the ignorance of the facts both on the part of the employer and the Inspector, is experienced in enforcing compulsory abstention from work. The enquiry made by the organising Committee of the International Labour Conference revealed the fact that no satisfactory solution of the difficulty had yet been found. 'The main safeguard for due observance', the Committee state in their report, 'is the payment of a maternity benefit which will remove the incentive to a too early return to work.'

“ 11. The general opinion at the informal Conference at Simla was that compulsory abstinence from work could not at present be legally enforced. Women, who were refused admittance to factories where this abstinence from work was enforced, could easily obtain work in non-regulated factories or in agriculture. Further, employers and inspectors would find it almost impossible to enforce this provision. The system of birth registration at present in force in most parts of India is not sufficiently accurate or detailed for the purpose in view. Some enlightened employers have already started maternity benefit schemes for their workers. The possibility of persuading others to follow their example will be discussed under section (c) of Article 3.

“ 12. Before passing on to section (b) it may be noted that prohibition without compensation was ruled out at the Washington Conference. ‘ Both these Articles ’, Miss C. Smith is reported to have said at Washington in presenting the proposals that led to the adoption of the Draft Convention, ‘ are framed on condition that there should be a Maternity Benefit carrying full and healthy maintenance for mother and child ’ (Report of the proceedings of the Washington International Labour Conference, page 172).

“ 13. ‘ Article* 3 (b).—This Article recommends that, subject to the production of a medical certificate, the right should be conceded to leave work for a period of six weeks prior to confinement. This proposal also seems to carry with it the obligation on the part of the employer not to penalise the woman in any way on account of such absence. The replies received from Local Governments and Administrations indicate that women in factories come and go with the utmost freedom. In some factories, however, where absence from work entails loss of wages for a period longer than the time lost, they do run the risk of being penalised. But this rule is waived in some factories, when absence is due to pregnancy.

“ 14. The production of a medical certificate, stating that confinement is likely to take place within six weeks, would in most cases be impossible. Indian women would be most unwilling to obtain such certificates except from women doctors. The smallness of the existing supply of medical women in India makes such a proposal quite impracticable at this stage.

“ 15. At the conference at Simla it was agreed that no immediate action was necessary in India in pursuance of this section, but that employers might be asked to see that fines for absence were not inflicted on women who left within a short time before confinement. It was agreed that more would probably be gained by enlisting the sympathy of the management than by passing legislation without providing the necessary machinery for enforcing it.

“ 16. *Article* 3 (c).*—The provision of a maternity benefit recommended in section (c) of Article 3 includes medical aid as well as pecuniary help. Enquiry has elicited the fact that maternity benefit schemes are very rare in India. The opinions of the Local Governments and Administrations appear on the whole to be that the institution of a compulsory levy at this stage is scarcely feasible.

“ 17. In view of these opinions, the feeling at the Simla Conference was that the time had not yet arrived for the adoption in India of a compulsory benefit scheme. At the same time the conference recognised the urgency and importance of the subject. It was suggested that Local Governments should be asked to take steps first to ascertain the feelings of Provincial Legislative Councils. Employers of labour should also be induced to start voluntary schemes. Encouragement might be given to them, to do so by State contributions towards the cost of such schemes. Employers would find that by offering pecuniary aid at the time of confinement they would not only attract a better class of labour, but that the labour itself would become more stable.

" 18. With regard to medical aid it was thought that employers could not be asked to provide the assistance of trained midwives, and that the provision of medical aid should be a matter for the local authorities. The services of the medical women whose appointment was recommended in my letter no. L.—943*, dated the 5th April 1921, might well be utilised in organising this medical relief. A further communication on this subject will follow.

" 19. The provision of medical aid is an urgent problem. Women in India are, on the whole, very unwilling to avail themselves of assistance unless it is given by a medical woman. The existing Women's Medical Service in India is extremely small and the supply of women Sub-Assistant Surgeons is also very inadequate. Consequently while medical attendance is available in Bombay, the Central Provinces, Madras, Assam and Bengal, it should be noted that doctors who could render aid are mainly men and that, except in Madras (city), their assistance is very seldom sought in maternity cases. The Government of India do not think it wise to suggest that separate maternity schemes should be started for industrial workers. Efforts should, in their opinion, be made to extend the scope of existing organisations so as to include industrial workers and such organisations might then be helped by special subsidies. Close co-operation with the All-India League for Maternity and Child Welfare is recommended in all places where the League is established.

" 20. *Article† 3 (d)*.—An allowance of half an hour twice daily for nursing the child is recommended in Section (d). Women at present seem on the whole to be given permission readily to leave their work to nurse their children, but this is not done at all systematically, nor as a rule are comfortable arrangements made either for the nursing mother or the child. Only in a few cases do creches seem to be provided within the factory precincts. The opinion of the Conference at Simla was that, while legislation should not at this juncture be proposed enforcing this section of the Article, the sympathy of employers should be enlisted. Suggestions regarding the provision of suitable places for this purpose might usefully be made by Inspectors when visiting factories. The Inspectors might also be asked to see that the necessary facilities were in all cases given.

" 21. *Article† 4*.—Security against dismissal on account of absence due to confinement is recommended in Article 4. Enquiry has shown that women who leave on this account find no difficulty in being reinstated. Legislation does not appear to be necessary at present. There may be times and places, however, where labour is more plentiful when it might be advisable to consider whether women should not be legally protected from loss of employment.

" 22. I am to say that the Government of India will be glad to be favoured with the observations of the Local Government on the recommendations of the Conference as sketched above, and in particular on the questions relating to—

- (1) the difficulties of immediate legislation,
- (2) the encouragement of voluntary systems of maternity benefits, and
- (3) the provision of medical aid to industrial workers during the period of childbirth.

" I am to request that, with the permission of His Excellency the Governor, the views of the Local Government may be communicated to the Government of India by the 1st July next as the Government of India have undertaken that their report should reach the International Labour Office by the 15th August next."

ORDER.—Copies of the letter from the Government of India should be forwarded to the Collector of Bombay, the Director of Industries, the Surgeon General, the Millowners' Associations, Bombay and Ahmedabad, the Social Service League, the Kamgar Hitwardhak Sabha and

* Printed in the preamble to Government Order, General Department, No. 5708, dated the 5th May 1921.

† Printed as an accompaniment to this Order.

the European Textile Association and they should be requested to favour Government with their opinions on the recommendations of the Simla Conference in general and on the questions referred to in paragraph 22 of the Government of India letter in particular. They should be requested to submit their replies to Government not later than the 20th June 1921.

2. A further communication from the Government of India with reference to paragraph 18 of their letter is awaited.

By order of the Governor in Council,

S. N. ZIMAN,

Deputy Secretary to Government.

Accompaniment to Government Order, General Department, No. 6961, dated the 9th June 1921.

LEAGUE OF NATIONS.

INTERNATIONAL LABOUR CONFERENCE.

Draft Convention concerning the employment of women before and after childbirth.

The General Conference of the International Labour Organization of the League of Nations, Having been convened at Washington by the Government of the United States of America on the 29th day of October, 1919, and

Having decided upon the adoption of certain proposals with regard to "women's employment, before and after childbirth, including the question of maternity benefit," which is part of the third item in the agenda for the Washington meeting of the Conference, and

Having determined that these proposals shall take the form of a draft International convention,

adopts the following Draft Convention for ratification by the Members of the International Labour Organization, in accordance with the Labour Part of the Treaty of Versailles of 28 June, 1919, and of the Treaty of St. Germain of 10 September, 1919:

ARTICLE I.

For the purpose of this Convention, the term "industrial undertaking" includes particularly:

- (a) Mines, quarries, and other works for the extraction of minerals from the earth.
- (b) Industries in which articles are manufactured, altered, cleaned, repaired, ornamented, finished, adapted for sale, broken up or demolished, or in which materials are transformed; including shipbuilding and the generation, transformation, and transmission of electricity or motive power of any kind.
- (c) Construction, reconstruction, maintenance, repair, alteration, or demolition of any building, railway, tramway, harbour, dock, pier, canal, inland waterway, road tunnel, bridge, viaduct, sewer, drain, well, telegraphic or telephonic installation, electrical undertaking, gas work, water work, or other work of construction as well as the preparation for or laying the foundation of any such work or structure.
- (d) Transport of passengers or goods by road, rail, sea, or inland waterway, including the handling of goods at docks, quays, wharves, and warehouses, but excluding transport by hand.

For the purpose of this Convention, the term "commercial undertaking" includes any place where articles are sold or where commerce is carried on.

The competent authority in each country shall define the line of division which separate industry and commerce from agriculture.

ARTICLE 2.

For the purpose of this Convention, the term "woman" signifies any female person irrespective of age or nationality, whether married or unmarried, and the term "child" signifies any child whether legitimate or illegitimate.

ARTICLE 3.

In any public or private industrial or commercial undertaking, or in any branch thereof other than an undertaking in which only members of the same family are employed, a woman—

- (a) Shall not be permitted to work during the six weeks following her confinement.
- (b) Shall have the right to leave her work if she produces a medical certificate stating that her confinement will probably take place within six weeks.
- (c) Shall, while she is absent from her work in pursuance of paragraphs (a) and (b), be paid benefits sufficient for the full and healthy maintenance of herself and her child, provided either out of public funds or by means of a system of insurances the exact amount of which shall be determined by the competent authority in each country, and as an additional benefit shall be entitled to free attendance by a doctor or certified midwife. No mistake of the medical adviser in estimating the date of confinement shall preclude a woman from receiving these benefits from the date of the medical certificate up to the date on which the confinement actually takes place.
- (d) Shall in any case, if she is nursing her child, be allowed half an hour twice a day during her working hours for this purpose.

ARTICLE 4.

Where a woman is absent from her work in accordance with paragraphs (a) or (b) of Article 3 of this Convention, or remains absent from her work for a longer period as a result of illness medically certified to arise out of pregnancy or confinement and rendering her unfit for work, it shall not be lawful, until her absence shall have exceeded a maximum period to be fixed by the competent authority in each country, for her employer to give her notice of dismissal during such absence, nor to give her notice of dismissal at such a time that the notice would expire during such absence.

No. 392-97 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 1st July 1921.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,

GENERAL DEPARTMENT,

Bombay.

SIR,

I am directed to acknowledge receipt of your letter, No. 6962, dated the 9th June 1921, and its accompaniment, on the subject of the recommendations of the International Labour Conference concerning the employment of women before and after childbirth.

2. In reply I am to state that my Committee agree generally with the conclusions arrived at by the Government of India, after consultation with the various bodies interested in the subject, and set forth in the letter to the Local Governments, copy of which accompanied your

letter under reply. My Committee are also in general agreement with the recommendations of the Conference held at Simla on the 9th May 1921 at which the matter was further discussed.

3. While my Committee realise that the ultimate aim of those responsible for the adoption of the Draft Convention was a very laudable one, they consider that, looking to the present condition of the country, it is practically impossible to give effect in India to the various articles of the Convention. Still more strongly do they hold that opinion with regard to the introduction of legislation. At the same time my Committee consider that a very great deal can be accomplished by means of voluntary help from the factory owners.

4. With regard to the third point raised by the Government of India in paragraph 22 of their letter I am to state that at present women workers rarely go to Maternity Wards for confinement as in the majority of cases they return to their native villages. In the course of time, however, when an industrial population, complete of itself, has grown up my Committee think that it would be advisable to start Maternity Wards in the areas where the mill-hands generally stay and to encourage the workers to avail themselves of such facilities. Then it would be quite practicable to devise some system of maternity benefit but until that time arrives, for the more cogent reasons mentioned in the Government of India's letter, my Committee are of opinion that no legislative action should be taken.—I have, etc.,

C. B. SAYER,

Secretary.

Appendix P-3.

PUBLIC EMPLOYMENT AGENCIES.

No. 1068—D.

GENERAL DEPARTMENT

BOMBAY, 26th October 1921

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I am directed by the Governor in Council to forward herewith a copy of this Government Resolution No. 1068, dated the 26th October 1921, and accompaniments, regarding the Draft Conventions and Recommendations of the Labour Conference, Washington, on Public Employment Agencies, and to request that you will be so good as to favour Government through the Director, Labour Office, with the opinion of your Association on the suggestions made in the Government of India's letter by the 10th of December 1921.—I have, etc.,

S. N. ZIMAN,

Deputy Secretary to the Government of Bombay.

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Resolution No. 1068.

Secretariat, Fort, Bombay.

Dated the 26th October 1921.

Letter* from the Government of India, Department of Industries, No. L.—927, dated 30th September 1921.

RESOLUTION.—Copies of the letter from the Government of India should be forwarded to the Collector of Bombay, the Director, Labour Office, the Director of Industries, the Superintendent of Telegraphs, Bombay Circle, the Chairmen, Bombay and Karachi Port Trusts, the Commissioners of Divisions, the Commissioner in Sind, the Millowners' Associations, Bombay and Ahmedabad, the European Textile Association, the Chambers of Commerce, Bombay and Karachi, the Indian Merchants' Chamber and Bureau, Bombay, the Social Service League, the Kamgar Hitawardhak Sabha, the Agents, B. B. and C. I. and G. I. P. Railway Companies, the Trades Union Congress and the Bombay Engineering Employers' Association, and they should be requested to favour Government with their opinions on the suggestions made by the Government of India and forward their replies to Government through the Director, Labour Office, not later than the 25th of November 1921.

By order of the Governor in Council,

S. N. ZIMAN,

Deputy Secretary to Government.

Letter from the Government of India, No. L.—927, dated the 30th September 1921, to the Secretary to the Government of Bombay, Home Department.

I am directed to invite your attention to Board of Industries and Munitions' letter No. L.—812, dated the 17th May 1920, on the subject of the Draft Convention and Recommendation concerning unemployment, adopted at the meeting of the International Labour Conference at Washington. The views of the Government of India on this subject are contained in paragraphs 9 and 13 of the Government of India's Despatch No. 16 (Industries), dated the 25th November 1920, a copy of which was sent to you with Board of Industries and Munitions' letter No. L.—812, dated the 25th of January 1921. The Draft Convention has been ratified by the Government of India [*vide* Despatch No. 7 (Industries), dated the 21st April 1921, a copy of which was forwarded to you with this Department letter No. L.—812, dated the 14th of May 1921.]

I am now to address you on the subject of public employment agencies.

2. Article 2 of the Convention concerning unemployment requires every Member of the Conference ratifying the Convention to establish a system of free public employment agencies under the control of a central authority. In their Despatch No. 16 (Industries) of the 25th November 1920 to the Secretary of State, the Government of India said that the creation of free public employment agencies had hitherto been thought unnecessary, since the demand for industrial labour has till now exceeded the supply. It was stated, however, that in a few congested areas, where wages remained relatively low owing to the outside demand for industrial labour failing to reach these areas, the institution of unemployment agencies might facilitate migration to areas where the demand for labour was never fully met. I am now to invite the opinions and suggestions of your Government on this subject.

* Appended.

3. In the Despatch to the Secretary of State [No. 16 (Industries), dated the 25th November 1920], it was pointed out that the Indian system of famine organisation dealt effectively with unemployment. The Government of India, however, think that it might be an advantage, if, during the early stages of scarcity and famine, when the migration of labour begins and measures such as the distribution of *takavi* are initiated, steps were taken to inform the inhabitants of localities affected of any suitable employment available. It is understood that, in areas such as the Deccan, people who might be willing to migrate have some difficulty in obtaining reliable information regarding the more distant places where employment is available or the type of work that is offered. It is possible that if such villagers were given early information on such points as places where work is obtainable, the accommodation provided, the type of work, the rates of wages, and whether there is work for women and children and for bullock carts, they would in many cases be able to look after themselves. Such information might be distributed through revenue or other officers; in some cases perhaps a public employment agency might be started with advantage. The Government of India would be glad to have the views of your Government on this point.

4. As stated above, the Government of India have expressed the view that public employment agencies might be useful in congested areas. I am now to draw your attention to the advisability of creating such agencies in such areas as the eastern districts of the United Provinces and the districts of North Bihar. In districts of this type, where the supply of labour for local purposes is believed to be permanently larger than the demand, the Government of India think that considerable benefit might follow from the establishment of agencies which would facilitate the migration of surplus labour to industrial areas where there is usually a shortage.

5. Article 2 of the Convention concerning unemployment also requires that committees, which shall include representatives of employers and of workers, shall be appointed to advise on matters concerning the carrying on of employment agencies. In the Government of India Despatch No. 16 (Industries), dated the 25th November 1920, it was stated that the Government of India had no objection to associating with those agencies, when created, advisory bodies of this type. They think that there would be no serious difficulty in securing representatives of employers for service on such bodies. They recognise, however, that it may not be easy to nominate suitable representatives of labour in all cases. They hope, however, that this difficulty will be gradually overcome. The Government of India will be glad to have the opinions and suggestions of your Government on this point.

6. I am now to invite attention to Article I of the Recommendation of the Washington Conference, according to which each Member of the International Labour Organisation has to take measures to prohibit the establishment of employment agencies which charge fees or which carry on their business for profit. The replies of Local Governments to Board of Industries and Munitions' letter No. L.—812, dated the 17th May 1920, indicated that employment agencies of this character were practically unknown in India. A case, however, has recently been brought to the notice of the Government of India which seems to show that agencies of this kind, and some possibly fraudulent in character, may spring up in future. An emigration agency in Bombay recently advertised throughout the Punjab that employment could be obtained through it in France on pay of approximately Rs. 15 a day. A large number of applications were received, and, on an assurance that remunerative posts had been secured for the applicants, nearly two hundred emigrants were induced to pay sums varying from Rs. 500 to Rs. 600 to cover the cost of their passages, passports, etc. From time to time these men were despatched from Bombay to the Riviera, where they discovered that the promises of employment were entirely without foundation. They drifted to Marseilles, where they reported themselves to the British Consul-General as completely destitute. They were ultimately repatriated at the public expenses. It is estimated that this emigration agency made a profit of from Rs. 200 to Rs. 250 on each

Similar agencies may have recently been started in other parts of India, and the advisability of prohibiting them or of permitting them to operate only under Government license will no doubt be carefully considered by your Government.

7. I am to add that the question of establishing employment agencies for Indian seamen is being considered separately.

8. I am to request that, with the permission of His Excellency the Governor, the Government of India may be favoured with a reply to this letter before the end of November 1921.

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Order No. 7866.

Secretariat, Fort, Bombay.

Dated the 29th June 1921.

Letter from the Government of India, Department of Industries, No. L.—812, dated the 14th May 1921 :—

“In continuation of letter No. L.—812*, dated the 25th January 1921, from the Board of Industries and Munitions, I am directed to forward herewith, for the information of the Local Government, a copy of the Government of India Despatch No. 7-Industries of 1921, dated the 21st April 1921, together with a copy of telegram No. L.—812, dated the 26th January 1921, referred to therein.”

ORDER.—The letter from the Government of India and accompaniments† should be communicated to the officers and Departments concerned for information.

By order of the Governor in Council,

S. N. ZIMAN,

Deputy Secretary to Government.

GENERAL DEPARTMENT.

SECRETARIAT, FORT,

BOMBAY, 27th May 1921.

No. 6503.—The following notification by the Government of India, Department of Industries, is republished :—

“No. L.-812, dated Simla, the 14th May 1921.

The following correspondence between the Government of India and His Majesty's Secretary of State for India is published for general information :—

Telegram No. L.-812, dated Delhi, the 26th January 1921.

From—Viceroy (Board of Industries and Munitions),

To—His Majesty's Secretary of State for India, London.

* Printed in Government Order, General Department, No. 5291, dated the 26th April 1921.

† *Vide* Government Notification, No 6503, dated 27th May 1921, copy appended.

Washington Labour Conventions. Your telegram, dated 12th January, 248, to Viceroy (Board of Industries and Munitions). Please communicate to Secretary, General League of Nations, in suitable form our ratification of two conventions, *viz.*, (1) relating to night work of young persons employed in industries and (2) relating to employment of women by night, and intimate to him that recommendations relating to prohibition of white phosphorus and to reciprocity of treatment of foreign workers are already in force. Further communication will be sent regarding other Draft Conventions and Recommendations after they have been laid before Legislature.

No. 7-Industries, dated Simla, the 21st April 1921.

From—His Excellency the Viceroy and Governor-General of India in Council, (Department of Industries),

To—The Right Hon'ble Edwin Montagu, His Majesty's Secretary of State for India, London.

In our telegram No. L-812, dated the 26th of January 1921, we requested you to communicate to the Secretary-General of the League of Nations our ratification of two draft Conventions, adopted at the meeting of the International Labour Conference held at Washington in October and November 1919, and we proposed to send a further communication regarding the other draft Conventions and Recommendations after they had been considered by the Legislature. We have now laid those draft Conventions and Recommendations before the Indian Legislature, and we enclose for your information copies of the Resolutions adopted by the Legislative Assembly on the 19th February 1921 (Enclosure No. 1) and by the Council of State on the 21st February 1921 (Enclosure No. 2). Except that the Resolution passed by the Legislative Assembly relating to the draft Convention and the Recommendation concerning unemployment was divided and passed as two Resolutions in the Council of State, the Resolutions passed in the two Chambers are identical. We have considered these Resolutions and have reached the conclusions stated in the paragraphs that follow.

2. The acceptance of the first Resolution will involve the ratification of the draft Convention limiting the hours of work before the legislation necessary to give effect to this Convention has been passed. At the same time, now that the principle involved has received the approval of both Chambers, we are confident that the Legislature will re-affirm in legislation the conclusions it has reached in this Resolution. We, therefore, request you to communicate to the Secretary-General of the League of Nations, in suitable form, our ratification of the Convention referred to above. In accordance with the second part of this Resolution, we have prepared a Bill to amend the Indian Factories Act, and copies of this Bill have already been forwarded to you. The Bill was introduced in the Legislative Assembly on the 1st March 1921, and has since been referred to a Joint Committee of the Council of State and the Legislative Assembly by agreement between the two Houses. Clauses 16 and 17 of this Bill, if passed, will satisfy the demands of the draft Convention as far as Factories are concerned. We have undertaken the examination of the Indian Mines Act (VIII of 1901) with a view to its revision, and hope to be in a position to introduce a revising Bill in the autumn session of the Legislature. We intend that this Bill should include provisions designed to satisfy the draft Convention in so far as it applies to Mines. We have under consideration the possibility of an immediate extension of the provisions of the Convention to certain branches of railway work.

3. In accordance with the recommendations of the Legislature on the Draft Convention concerning unemployment, we request you to communicate to the Secretary-General our ratification of this Convention also. We should be glad if you would explain to the Secretary-General at the same time the peculiar position of India in this respect as explained in paragraph 6 of our Despatch No. 16 (Industries) of 1920, dated 25th November 1920. We consider it

desirable that, in order to avoid subsequent misunderstanding, our views regarding this draft Convention and the action that we propose to take should be made clear to the Secretary-General when the Convention is ratified. It will thus be possible for him to judge whether the measures which we are taking or propose to take do, or do not, constitute an effective compliance with the provisions of the Convention.

4. The last Resolution passed in each Chamber refers to a third Convention—that fixing the minimum age for admission of children to industrial employment. We venture to remind you that at the Washington Conference, the Commission on Employment of Children recommended that this Convention should not apply at once to India. The Commission accepted the view put forward by the Delegates who represented us at the Conference that we should be asked to place before the next meeting of the Conference our own proposals in this matter. After a brief discussion in the full meeting of the Conference, the proposal of the Commission was negatived, and an amendment was accepted which now forms Article 6 of the draft Convention. Our delegates had no opportunity of suggesting reservations in the article itself which would have harmonised it with the general scheme of the factories law in this country. The mover of the amendment which resulted in the adoption of this article was apparently influenced chiefly by the desire to call the attention of the Indian Government to the importance of the subject. It is hardly necessary to explain that there is some difficulty in adjusting a provision adopted in this manner to the conditions prevailing in India, and we believe that the reservations laid down in the Resolutions of the Legislature are absolutely necessary, if we are to ratify this draft Convention. The first reservation is designed to ensure that our provisions for the protection of children are genuine. It would be a simple matter for the Legislature to enact that the Factories Act should apply to all factories employing as few as ten persons, but it would be quite impossible for the Local Governments to provide immediately the staff necessary to inspect those factories. This point had been fully discussed in the Commission on the application of the 48-hour week Convention to Special Countries, which was presided over by the Right Hon'ble G. N. Barnes, and, as will be observed from the text of our factories Bill, we have proposed a material modification of the definition of 'factory', as suggested in paragraph 5 of the chapter on India of the report of Mr. Barnes' Commission. The second reservation that we are making in our acceptance of this draft Convention is of a purely temporary nature and is designed to minimise opposition from the operatives themselves, and to give employers time to make the adjustments necessary to meet the new conditions. It will be observed that an exactly parallel reservation exists in Article 5 of this draft Convention in the case of Japan. While we desire, therefore, to ratify this Convention, we wish to make the reservations laid down in the Resolutions of the Legislature. We are taking the steps necessary for the framing of Bills to apply the provisions of the Convention to mines and to transport workers.

5. As stated in our telegram No. L-812 of 26th January 1921, two Recommendations adopted at Washington are already in force in this country, *viz.*, the Recommendation concerning reciprocity of treatment of foreign workers and the Recommendation relating to the prohibition of the use of white phosphorus in the manufacture of matches. The remaining Recommendations are dealt with in the Resolutions now adopted by the Legislature. Section 10 of the Bill to amend the Indian Factories Act, if passed, will satisfy the Recommendation concerning the protection of women and children against lead poisoning. Section 22 of the same Bill will make it possible for us to give effect to the Recommendation concerning the prevention of anthrax if, after due enquiry, we are satisfied as to the necessity for so doing. This Recommendation and the Recommendations concerning unemployment and the establishment of Government Health Services are receiving our attention. We request you to inform the Secretary-General of the action we are taking on the Recommendations referred to.

ENCLOSURE No. 1.

Resolutions moved by the Hon'ble Sir Thomas Holland, K.C.S.I., K.C.I.E., etc., and adopted by the Legislative Assembly.

1

"This Assembly recommends to the Governor General in Council—

- (a) that he should ratify the Draft Convention limiting the hours of work in industrial undertakings adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919 ;
- (b) that steps should be taken to introduce in the Indian Legislature the legislation necessary to give effect to this Convention as applied to British India by Article 10 thereof."

2

"This Assembly recommends to the Governor General in Council—

- (a) that he should ratify the Draft Convention concerning unemployment adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919 :
- (b) that he should, after such investigation regarding unemployment in India as he may think fit, take steps to create regular public employment agencies in so far as the same may be necessary to facilitate the migration of labour ;
- (c) that such agencies, when created, should be provided with Advisory Boards representative of employers and workers ;
- (d) that he should examine the Recommendation concerning unemployment adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th October 1919, in order to determine to what extent it is desirable to give effect thereto."

3

"This Assembly recommends to the Governor General in Council—

- (a) that he should make enquiry into the possibility of making arrangements for the disinfection of wool infected with anthrax spores as suggested in the Recommendation concerning the prevention of anthrax adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919 ;
- (b) that steps should be taken to introduce in the Indian Legislature such legislation as may be necessary to enable him to give effect to the Recommendation if, after due enquiry, he is satisfied as to the necessity for so doing."

4

"This Assembly recommends to the Governor General in Council that he should give effect to the Recommendation concerning the protection of women and children against lead poisoning adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919, and should take steps to introduce in the Indian Legislature the legislation necessary to that end."

5

"This Assembly recommends to the Governor General in Council that he should examine the possibility of giving effect to the Recommendation concerning the establishment of Government Health Services adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th October 1919."

“This Assembly recommends to the Governor General in Council—

- (a) that he should ratify the Draft Convention fixing the minimum age of admission of children in industrial employment adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919, subject to the following reservations :—
 - (i) that it shall not apply to factories employing more than 10 but less than 20 persons unless the Local Government so directs ;
 - (ii) that transitional regulations shall be made regarding children between the ages of 9 and 12 already lawfully employed in factories ;
- (b) that steps should be taken to introduce in the Indian Legislature the legislation necessary to give effect to the Draft Convention as applied to British India by Article 6 thereof and subject to the reservations above stated.”

ENCLOSURE No. 2.

Resolutions moved by the Hon'ble Mr. A. C. Chatterjee, C.I.E., I.C.S., and adopted by the Council of State.

1

“This Council recommends to the Governor General in Council—

- (a) that he should ratify the Draft Convention limiting the hours of work in industrial undertakings, adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919 ;
- (b) that steps should be taken to introduce in the Indian Legislature the legislation necessary to give effect to this Convention as applied to British India by Article 10 thereof.”

2

“This Council recommends to the Governor General in Council—

- (a) that he should ratify the Draft Convention concerning unemployment adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919 ;
- (b) that he should, after such investigation regarding unemployment in India as he may think fit, take steps to create regular public employment agencies in so far as the same may be necessary to facilitate the migration of labour ;
- (c) that such agencies, when created, should be provided with Advisory Boards representative of employers and workers.”

3

“This Council recommends to the Governor General in Council that he should examine the Recommendation concerning unemployment adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th October 1919, in order to determine to what extent it is desirable to give effect thereto.”

“ This Council recommends to the Governor General in Council—

- (a) that he should make enquiry into the possibility of making arrangements for the disinfection of wool infected with anthrax spores as suggested in the Recommendation concerning the prevention of anthrax adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919 ;
- (b) that steps should be taken to introduce in the Indian Legislature such legislation as may be necessary to enable him to give effect to the Recommendation if, after due enquiry, he is satisfied as to the necessity for so doing.”

“ This Council recommends to the Governor General in Council that he should give effect to the Recommendation concerning the protection of women and children against lead poisoning adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919, and should take steps to introduce in the Indian Legislature the legislation necessary to that end.”

“ This Council recommends to the Governor General in Council that he should examine the possibility of giving effect to the Recommendation concerning the establishment of Government Health Services adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on the 29th of October 1919.”

“ This Council recommends to the Governor General in Council—

- (a) that he should ratify the Draft Convention fixing the minimum age of admission of children in industrial employment adopted by the General Conference of the International Labour Organisation of the League of Nations convened at Washington on 29th of October 1919, subject to the following reservations :—
 - (i) that it shall not apply to factories employing more than 10 but less than 20 persons unless the Local Government so directs ;
 - (ii) that transitional regulations shall be made regarding children between the ages of 9 and 12 already lawfully employed in factories ;
- (b) that steps should be taken to introduce in the Indian Legislature the legislation necessary to give effect to the Draft Convention as applied to British India by Article 6 thereof and subject to the reservations above stated.”

A. C. CHATTERJEE,

Secretary to the Government of India.

By order of the Governor in Council,

J. C. KER,

Secretary to Government.

No. 816—18 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 23rd December 1921.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,

GENERAL DEPARTMENT,

Bombay.

SIR,

I am directed to acknowledge receipt of your letter, No. 1068-D, dated the 26th October 1921, received in this office on the 30th November 1921, and its accompaniments, upon the subject of the applicability to India of the provisions of Article 2 of the Draft Convention concerning unemployment adopted by the General Conference of the International Labour Organization of the League of Nations convened at Washington on the 29th of October 1921.

2. I am to quote below, for facility of reference, the provisions of the Article in question:—

“Article 2. Each member which ratifies this Convention shall establish a system of free public employment agencies under the control of a Central Authority. Committees which shall include representatives of employers and of workers, shall be appointed to advise on matters concerning the carrying on of these agencies.

Where both public and private free employment agencies exist steps shall be taken to co-ordinate the operations of such agencies on a national scale.

The operations of the various systems shall be co-ordinated by the International Labour Office in agreement with the countries concerned.”

3. The position, as my Committee understand it, is that the Government of India have placed the foregoing Draft Convention before the Indian Legislature, who have authorised its ratification, and that the present reference is the outcome of the following resolutions adopted by those bodies in the same connection, namely:—

“This Assembly (Council) recommends to the Governor General in Council:—

- (b) That he should, after such investigation regarding unemployment in India as he may think fit, take steps to create regular public employment agencies in so far as the same may be necessary to facilitate the migration of labour;
- (c) That such agencies, when created, should be provided with Advisory Boards representative of employers and workers;

4. If the position is as above described I am to state that, so far as the textile industry in this Province is concerned, there is no unemployment amongst the operatives nor is there any likelihood of such a contingency arising for some considerable period. At the same time my Committee approve the principle underlying the proposed measures and would welcome the institution of properly constituted employment agencies in certain circumstances provided, however, that if it is necessary to introduce legislation to give effect to the proposals, such legislation shall be entirely permissive in character.

5. My Committee further consider that as, at present, it would appear that the provinces in which the proposed agencies might with advantage be set up are so few in number, it should be left to the local Government to determine in each instance, with due regard to the particular circumstances of the province, whether such agencies are actually required in that province and, if so, the manner in which they should be constituted.—I have, etc.,

C. B. SAYER,

Secretary..

Appendix Q-1.

FORMATION OF TEXTILE LABOUR UNIONS IN BOMBAY.

BOMBAY CENTRAL LABOUR FEDERATION,
7A, FORT STREET,
BOMBAY, 23rd September 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

On behalf of the Bombay Central Labour Federation, I beg to approach you in connection with the efforts now being made to organise the mill-hands of Bombay into properly constituted trades unions.

It is superfluous for me to point out the advantages of trades unions. But I would nevertheless like to emphasise their necessity from the employer's point of view. Recent experience in Bombay has shewn that unauthorised lightning strikes are usually the order of the day, that once the mill-hands have declared a strike it is often difficult to get them back to work even when their demands have been largely conceded owing to the difficulty of finding properly recognised representatives for the purposes of negotiation. The strikes of August-September in the Rachel Sassoon Mills, the Jacob Sassoon Mills, the Century and Zenith Mills and several others bear sufficient testimony to the correctness of my observations.

In conversation with several Mill-managers and a number of Agents, we have been able to discover that they are as anxious as we are, to promote the formation of trades unions for their workers, realising that it is to their own interest to avoid strikes, encourage amicable settlements and terminate disputes without unnecessary delay.

I therefore suggest to your Association that, apart from the general question of the inevitability of trades unions and the fact that they have taken root in India it would be a well-come move on your part if the individual members of your Association were to give us permission to organise the workers in your Mills. Our organisers have strict instructions to obey implicitly the orders of Mill-managers and cause no interference in the working of the Mills. We merely seek assistance from you in getting the mill-hands to sign their membership forms because often it is impossible to do so outside the factory-gates.

In this matter any suggestions that you would like to place before the Bombay Central Labour Federation will be most welcome.—Yours, etc.,

D. CHAMANLALL,

Hony. Secretary, Bombay Central Labour Federation.

No. 655/120 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 14th October 1921.

THE SECRETARY,
BOMBAY CENTRAL LABOUR FEDERATION,
Bombay.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the 23rd September 1921, asking individual members of the Association to give you permission to organise the workers in their mills. You add that you are led to seek the assistance in question not from any desire to

interfere in the working of the mills but merely in order to get the mill-hands to sign their membership forms as you say that it is often impossible to do so outside the factory-gates.

2. In reply I am to state that my Committee are of opinion that it is outside the legitimate scope of employers' activities for them to compel their operatives—and the procedure suggested in your letter amounts in effect to such compulsion—to join any particular organization.

3. It is unnecessary under the circumstances, to add that any such action upon the part of any member of this Association would be open to misconstruction by the work-people themselves.—Yours faithfully,

C. B. SAYER,
Secretary.

BOMBAY CENTRAL LABOUR FEDERATION,
7A, FORT STREET,
BOMBAY, 18th October 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I am in receipt of your letter, dated the 14th October 1921, I am afraid I did not make my point quite clear. I understand now that your objection to giving us permission to obtain signatures for Union Membership in the Mill is that "it is outside the legitimate scope of employers' activities for them to compel their operatives to join any particular organisation." May I add that the procedure I suggest does not entail the exercise of compulsion on your part and I am sorry that you have been led to believe that it does. All that I ask for is permission for my organisers to approach the workmen inside the mill compound instead of outside the factory gate.

We shall of course under no circumstances ask you to bring any pressure upon your workmen to join any organisation.—Yours truly,

D. CHAMANLALL,
General Secretary.

No. 673—120 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th October 1921.

THE GENERAL SECRETARY,
BOMBAY CENTRAL LABOUR FEDERATION,
Bombay.

DEAR SIR,

I am directed to acknowledge receipt of your further letter of the 18th instant and in reply again to state that, while my Committee note the explanation contained therein, they regret that they are not in a position to accede to your original request, namely, that they should recommend individual members of the Association to grant you the necessary permission to enable your workers to organize the work people in their mills within the mill compounds.—

Yours faithfully,

C. B. SAYER,
Secretary.

No. 672-120 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th October 1921.THE MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.
GENTLEMEN,

I am directed to inform you that the Committee have been approached by the General Secretary of the Bombay Central Labour Federation with the request that they should recommend individual members of the Association to give the Federation officials permission to organise the workpeople in their mills within the mill compounds. In his letter to the Committee the General Secretary stated that he was led to seek the assistance in question not from any desire to interfere in the working of the mills but merely in order to get the millhands to sign their membership forms and added that it had been found to be almost impossible to do so outside the factory gates.

2. The Committee, however, have stated that they are unable to comply with the request and they have informed the Federation that they consider that it is outside the legitimate scope of employers' activities for them to compel their operatives—and the procedure suggested amounts in effect to such compulsion—to join any particular organisation. The Committee have further stated that they consider any action of the nature in question upon the part of any member of the Association would be open to misconstruction by the workpeople themselves.

3. In the circumstances, the Committee consider it desirable that all members of the Association should be advised of the attitude they have adopted in the matter. At the same time they wish it clearly to be understood that they do not desire in any way to restrict the freedom of action of individual members.—I am, etc.,

C. B. SAYER,
Secretary.

Appendix Q-2.

REGISTRATION AND PROTECTION OF TRADE UNIONS IN INDIA. PROPOSED LEGISLATION.

No. 1267 POL.

HOME DEPARTMENT (POLITICAL),
BOMBAY, 1st October 1921.THE CHAIRMAN,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed by the Governor in Council to forward herewith a copy of a letter No. L-925, dated the 12th September 1921, from the Government of India, Department of Industries, regarding legislation for the registration and protection of Trade Unions in India. His Excellency would be glad to have the opinion of your Association on the subject, which I am to request you will be so good as to forward to me, through the Director, Labour Office, Secretariat, Bombay, by the 20th October 1921 at the latest.—I have, etc.,

J. CRERAR,

Secretary to the Government of Bombay.

No. L-925.

GOVERNMENT OF INDIA.

DEPARTMENT OF INDUSTRIES.

SIMLA, the 12th September 1921.

ALL LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Subject.—Registration and Protection of Trade Unions.

SIR,

I am directed to address you regarding legislation on the subject of Trade Unions. On the 1st March 1921 Mr. N. M. Joshi, M.L.A., moved in the Legislative Assembly the following Resolution :—

“This Assembly recommends to the Governor General in Council that he should take steps to introduce, at an early date, in the Indian Legislature, such legislation as may be necessary for the registration of trade unions and for the protection of trade unionists and trade union officials from civil and criminal liability for *bona fide* trade union activities.”

After an instructive debate the Resolution was amended so as to read as follows :—

“This Assembly recommends to the Governor General in Council that he should take steps to introduce, as soon as practicable, in the Indian Legislature, such legislation as may be necessary for the registration of trade unions and for the protection of trade unions.”

In this form it was accepted by the Hon'ble Sir Thomas Holland on behalf of the Government of India and it was adopted by the Assembly without a division. A copy of the report of the proceedings in the Legislative Assembly on the Resolution is appended to this letter (Appendix I).

2. The number of so-called trade unions in India is now considerable, and is increasing. A few of them have written constitutions and keep regular accounts, and, except that they do not, as a rule, pay the sick and unemployment benefits paid by all the big English unions, they approximate in form and methods to the British models. But the great majority are loose organizations. They have frequently no definite constitution ; they publish no accounts ; their officers have no assigned functions; even the objects of the union are unstated in some cases. Many are little more than strike committees, formed to promote or carry on a strike, and ceasing to function after the strike has ended. Such organizations bear little resemblance to trade union in the usually accepted meaning of the term. But, in so far as the movement makes for the organization of labour, and for the steady betterment of the conditions of labour by efforts from within, it is clear that every facility should be offered for its development along healthy lines. The Government of India believe that if the unions that are now being formed are enabled and encouraged to define their objects, their methods and their organization, a step will be taken in the right direction.

3. The desirability, in the interests of the workmen who join a trade union, of the registration of that union can scarcely be disputed. Persons entrusted with considerable sums of money by illiterate persons, and never called to account for these sums, are liable to much temptation, and there are dangers that they may prove unequal to it. This is only one of several obvious dangers in the growth of a large number of important and possibly powerful organizations, which stand outside the civil law of the country. By registration, trade unionists would obtain for their unions the right to sue and the right to control their officers and their funds, and, further, they would have a recognised status and position in the eyes of industrialists and the public. That full recognition by employers would follow in every case is unlikely, and in the opinion of the Government of India it is neither desirable nor possible to compel employers to

recognise all unions. But much of the present reluctance of employers to treat with the existing organizations is due to the fact that these organizations have none of the responsibility attaching to properly registered bodies, and frequently represent little more than the aims of third parties, whose motives are not always disinterested. If a trade union could show that it was a genuine combination of workers, formed not with the express object of creating discord, but with the object of advancing the prosperity of those workers by all legal means, much of this reluctance would disappear. And without some form of registration, it is difficult for a trade union to assert its genuineness, and to substantiate the claims it makes to represent any section of the workers in a factory or an industry.

4. One of the questions that was raised during the debate in the Legislative Assembly was whether trade unions could be registered under existing Indian law. The Government of India are advised that it would be extending the scope of the Indian Companies Act (VII of 1913) beyond its well recognised limits to bring trade unions under it. Even if they could be registered under this Act, it would not be possible to provide proper safeguards for all their legitimate activities for which special legislation has been considered necessary in the United Kingdom and other countries.

5. After preliminary consideration, the Government of India have arrived at the following tentative conclusions regarding the lines on which legislation should be undertaken for the registration and protection of trade unions. I am to invite the opinion of the local Government on these proposals.

6. *The definition of a Trade Union.*—The definition of a Trade Union in the English statute of 1871 was amended by the statute of 1876 and now stands as below :—

“ The term ‘ trade union ’ means any combination, whether temporary or permanent, for regulating the relations between workmen and masters, or between workmen and workmen, or between masters and masters, or for imposing restrictive conditions on the conduct of any trade or business, whether such combination would or would not, if the principal Act (*i.e.*, the Act of 1871) had not been passed, have been deemed to have been an unlawful combination by reason of some one or more of its purposes being in restraint of trade.

“ Provided that this Act shall not affect :—

- (1) any agreement between partners as to their own business ;
- (2) any agreement between an employer and those employed by him as to such employment ;
- (3) any agreement in consideration of the sale of the good-will of a business or of instruction in any profession, trade or handicraft.”

It is probable that the original definition of a trade union given in the Act of 1871 was widened in 1876 in order that benevolent purposes might be included amongst the objects of a trade union. The English statute of 1913 gives a further definition of a trade union in the following terms:—

“ 2 (1) The expression ‘ trade union ’ for the purpose of the Trade Union Acts 1871 to 1906, and this Act, means any combination, whether temporary or permanent, the principal objects of which are under its constitution statutory objects:—Provided that any combination which is for the time being registered as a trade union shall be deemed to be a trade union as defined by this Act so long as it continues to be so registered.”

The Government of India are of the opinion that in Indian legislation there should be a definition corresponding to the definition given in the English statute of 1876, and that it should be also clearly stated that benevolent and similar purposes are included within the scope of trade union activities. The provision that will be made in the contemplated legislation with regard to the registration of unions will help to make the definition more precise.

7. It has been suggested that in the contemplated legislation it will be desirable, besides giving a general definition of the term "trade union," to provide a specific list of the aims and objects of trade unions; such as—

- (a) the regulation of wages, allowances or remuneration of workers employed or usually employed or to be employed in any industry;
- (b) the regulation of hours of employment, sex, age, qualification or status of workers, and the mode, terms and conditions of employment;
- (c) matters relating to any established custom or usage of any trade or industry affecting the union concerned;
- (d) the provision of benefits to members and the right to utilize the funds of the unions for political purposes on conditions equivalent to those prescribed in the English Act of 1913.

The objection to a specific enumeration of the legitimate aims and objects of trade unions in the definition is that the definition will become inelastic and will not leave sufficient freedom to Courts to interpret the law in accordance with the development of the movement. The Government of India will be glad to receive the opinion of local Government on this particular point.

8. It has been mentioned above that political objects should be recognized amongst the activities of trade unions. In England this aspect of the question is dealt with in the statute of 1913. Section 3 of this Act provides:—

- (1) that trade union funds cannot be used for political purposes unless the union, by a ballot, as prescribed in the Act, approves by a majority of the members voting;
- (2) that where such political purposes are approved, payments towards them must be made out of a separate fund;
- (3) that any member may object to pay for such purposes and claim exemption on a prescribed form, and that such member shall not be excluded from union benefits or in any other way adversely affected because of his action, and that contribution to a political fund shall not be made a condition for admission to the union;
- (4) that aggrieved members have provision for redress.

This Section authorises the expenditure of money on the following political objects:—

- (a) the payment of any expenses incurred either directly or indirectly by a candidate or prospective candidate for election to Parliament or to any public office before, during or after the election in connection with his candidature or election; or
- (b) the holding of any meeting or the distribution of any literature or documents in support of any such candidate or prospective candidate; or
- (c) the maintenance of any person who is a member of parliament or who holds a public office; or
- (d) the registration of electors or the selection of a candidate for parliament or any public office; or
- (e) the holding of political meetings and the distribution of political literature or political documents of any kind, in cases where the main purpose of the meetings or of the distribution of the literature or documents is the furtherance of statutory objects within the meaning of this Act.

This section has been borrowed in Australia, *e.g.*, in section 52-A of the New South Wales Act of 1912, as amended in 1918. The New South Wales Act empowers unions to support a political newspaper.

It seems to the Government of India that the principle of this provision may be accepted in India so as to cover elections to the Central and Provincial Legislatures and to Municipal and other local bodies which have the power to raise money. They are also ready to adopt the other provisions of the Act, namely, (a) that the political fund be kept separate from other funds; (b) that members of unions who object to contribute towards political objects be exempted on signing an exemption form which may be given as a schedule to the Act, and (c) that the members be placed under no disability for non-contribution, and that contribution should not be a condition of admission.

9. *Protection of Trade Unions.*—The main provision in England on this point is embodied in section 2 of the statute of 1871, which says that “the purposes of any trade union shall not, by reason merely that they are in restraint of trade be deemed to be unlawful, so as to render any member of such trade union liable to criminal prosecution for conspiracy or otherwise.” The Indian law in regard to restraint of trade is contained in section 27 of the Indian Contract Act and is not exactly the same as the English law. Section 27 of the Indian Contract Act uses very wide language and lays down that “every agreement by which any one is restrained from exercising a lawful profession, trade or business of any kind, is to that extent void.” The Government of India are inclined to the opinion that in the proposed Bill it should be declared that section 27 of the Indian Contract Act will not apply to registered trade unions. They are at the same time disposed to adopt in their entirety the principles embodied in sections 2, 3 and 4 of the statute of 1871 which are for the sake of convenience reproduced in Appendix II to this letter. It is true that these sections of the English statute have given rise to some difficulties in interpretation, and it, therefore, seems to the Government of India that in the proposed Indian legislation it may be advisable to specify the nature of the agreements that have been accepted in English case law as falling within the principles embodied in the statute.

10. The law in England definitely excludes any interference by the Courts with the internal management of unions; on the other hand the Australian legislation brings the domestic affairs of trade unions under the law. The Government of India are of the opinion that in this respect we should follow the English precedent.

11. In this connexion a brief reference may be made to the question of the recognition of strikes. If the principle of section 2 of the English Act of 1871 is adopted, strikes will become legal. The Government of India do not wish at present to include in the Act relating to trade unions any other provisions regulating strikes. The question is being considered separately in different provinces in connection with the procedure for conciliation and arbitration. The Government of India have collected a considerable volume of information regarding such procedure in other countries and hope to publish the information at an early date. They would await the result of the measures that have been adopted or are in contemplation in different provinces on this subject before deciding whether any specific legislation is needed with regard to strikes and the procedure of conciliation and arbitration.

12. *Trade Union Funds.*—The English law on the subject may be summarized thus:—

- (1) Trade Union Funds are subjected generally to the ordinary law regulating trust funds.
- (2) The Trade Union Acts make special provision for trade union funds in certain cases.
 - (a) A registered trade union and each branch of a trade union may acquire and hold land to a certain extent and, if necessary, may sell, exchange, mortgage, etc., (section 7 of 1876 Act).

- (b) The real and personal property of a registered trade union is vested in the trustees of the union and the property of a branch may be vested in the branch trustees or if the union rules so provide, in the union trustees, in the case of a change of trustees property consisting of stocks and securities must be transferred to the new trustees but no new assignment or conveyance is necessary for other property ; (section 8 of the Act of 1871, as amended by the Act of 1876).
- (c) Certain provisions are inserted for cases of the bankruptcy, lunacy, death or removal from office of trustees (section 4, Trade Union Act, 1876).
- (3) It has been ruled that the trustees of a trade union need not be members of the union.
- (4) Actions and other proceedings regarding trade union property may be brought or defended either by the trustees or by any other officer of the union as authorised by the rules (section 9, 1876 Act). Their liability is limited, in case of the contemplation or furtherance of a trade dispute, by section 4 (2) of the Trade Disputes Act.
- (5) The liability of trustees is limited (section 10, 1871 Act).
- (6) Union officials must render duly audited accounts, etc., to the union (section 11, 1871 Act).
- (7) Unions are protected against fraud by their own members, officials or others (section 12, 1876 Act).
- (8) It seems that, in the case of a dispute between a trade union and its branch in regard to branch property, an action may be brought under section 9 against the branch trustees for recovery of the property, and by the rules of the union it may be possible for a trade union to prevent a misapplication of branch funds by a branch.
- (9) Under the present law it also seems possible for a member of a trade union to restrain misapplication of funds where the trustees will not do so.
- (10) The rules of every trade union must provide for the dissolution of the union and impliedly for the disposal of union funds (section 14 of the 1876 Act).

13. The Government of India think that, with due reference to the Indian law relating to trusts and trustees, the principles enunciated above may be accepted and incorporated in the proposed law relating to trade unions.

14. In England, under the statutory rules, trade unions must make provision for the appointment of a trustee or trustees. If there were no trustees, the property of the union would have to be vested in the name of an official on behalf of the union or of the union itself. The Government of India would like to have the opinion of the Local Government as to whether it is necessary that a similar provision should be made in the Indian law.

15. *Registration.*—It is hardly necessary to observe that if the principal conditions under which unions may be registered are sufficiently explicit the need for elaboration in the definition of the term “trade union” will be obviated. The registration *ipso facto* will bring a union within the legal definition. The Government of India are of the opinion that registration in all cases should be optional, and that unregistered trade unions should not be deemed to be illegal. Registration, however, will give a legal entity to a union with definite rights and privileges which unregistered unions will not possess. For example an unregistered union might find it difficult to obtain recognition by employers.

16. The Government of India think that the following provisions regarding registration may be included in the contemplated Bill :—

- (1) the fixation of a minimum number of members who may apply for registration ;
- (2) provision for the appointment of Registrars in the different provinces by the Local Government ;

- (3) power to make rules regarding such subjects as—
- (a) the furnishing to the Registrar at the time of application for registration of copies of the rules of the union with a list of the designations and the names of the officers of the union ;
 - (b) where a trade union has been in operation for more than a year before the date of the application, for the furnishing of statements of receipts, funds etc., of the union in a prescribed form ;
 - (c) the name of the union not to be identical with that of any other union ;
 - (d) issue of certificates of registry.

I am, however, to invite the opinion of the Local Government as to whether these provisions should be made by rule under the statute or should be included in the statute itself with specific provisions in a schedule regarding the details that should be furnished in connection with an application for registration such as :—

- (i) the name of the trade union and place of meeting for the business of the trade union;
- (ii) the objects and purposes of the union, the conditions under which the members of the union may benefit from the funds of the union and the fines and forfeitures on members of the union ;
- (iii) the manner of amending or rescinding the rules ;
- (iv) a provision for the appointment and removal of a general committee of management, of a trustee or trustees, treasurer and other officers ;
- (v) a provision for the investment of the funds and for an annual audit of accounts ;
- (vi) a provision for the inspection of the books and names of members by every person having an interest in the funds of the union.

17. In this connection, I am to observe that in the opinion of the Government of India it is desirable that any rules made under the Act should be made by the Central Government. It is probable that many unions will carry on business in more than one province, and in any case it is desirable that the law and practice on this matter should be uniform throughout India at least in the earlier stages of the movement.

18. Some other provisions relating to registration which may be usefully incorporated in the Act are stated below:—

- (a) the rules of every trade union should contain provisions in respect of the several matters mentioned in the previous paragraphs ;
- (b) a copy of the rules should be available to every member of a trade union on payment of a specified sum ;
- (c) every union should have a registered office ;
- (d) unions carrying on and intending to carry on business in more than one province should be registered in the province in which the registered office is situated ;
- (e) a general statement of the receipts, funds and expenditure of every registered union should be transmitted to the Registrar by a specified date. With this general statement should be sent to the Registrar a copy of any alterations of rules and new rules and particulars regarding changes of officers. It may also be advisable to ask for a periodical return of the names of members ;
- (f) there should be penal provisions for default in any of the matters specified above ;
- (g) rules regarding the change of name of a trade union ;
- (h) rules regarding the amalgamation of trade unions ;
- (i) rules regarding the withdrawal of the certificate of registration on application to the Registrar.

19. Under section 9 of the English Statute of 1876, minors are permitted to become members of a trade union. The Government of India are of the opinion that all persons of or above the age of 15 should be eligible to become members of trade unions.

20. *Liabilities of Trade Unions.*—The English law on the subject is contained in section 3 of the Conspiracy and Protection and Property Act of 1875 as modified by section 1 of the Trade Disputes Act of 1906. As thus amended the law reads :—

“ An agreement or combination by two or more persons to do or procure to be done any act in contemplation or furtherance of a trade dispute shall not be indictable as a conspiracy if such act committed by one person would not be punishable as a crime.

“ An act done in pursuance of an agreement or combination by two or more persons shall, if done in contemplation or furtherance of a trade dispute, not be actionable unless the act, if done without any such agreement or combination, would be actionable.

“ Nothing in this section shall exempt from punishment any persons guilty of a conspiracy for which a punishment is awarded by any Act of Parliament.

“ Nothing in this section shall affect the law relating to riot, unlawful assembly, breach of the peace, or sedition, or any offence against the State or the Sovereign.

“ A ‘ crime ’ for the purposes of this section means an offence punishable on indictment, or an offence which is punishable on summary conviction, and for the commission of which the offender is liable under the statute making the offence punishable to be imprisoned either absolutely or at the discretion of the Court as an alternative for some other punishment.

“ Where a person is convicted of any such agreement or combination as aforesaid to do or procure to be done an act which is punishable only on summary conviction, and is sentenced to imprisonment, the imprisonment shall not exceed three months, or such longer time, if any, as may have been prescribed by the statute for the punishment of the said act when committed by one person.”

This provision of the English law may be studied along with sections 2 and 3 of the Act of 1871 which free unions from criminal and civil liability in regard to restraint of trade.

21. Section 3 of the Trade Disputes Act runs thus :—

“ An act done by a person in contemplation or furtherance of a trade dispute shall not be actionable on the ground only that it induces some other person to break a contract of employment or that it is an interference with the trade, business, or employment of some other person, or with the right of some other person, to dispose of his capital or his labourer as he wills.”

22. The Government of India are of the opinion that the expressions “ contemplation or furtherance ” should be defined more precisely, and subject to this and possibly to the further limitation suggested in the last sentence of paragraph 27 below they think that there would be no objection to incorporating in the Indian law the principle embodied in the English law as set forth in paragraphs 20 and 21 above.

23. Immunity from liability for the wrongful acts of their servants was conferred on trade unions in England by section 4 of the Trade Disputes Act of 1906, which runs thus :—

“ 4 (1) An action against a trade union, whether of workmen or masters, or against any members or officials thereof on behalf of themselves and all other members of the trade union in respect of any tortious act alleged to have been committed by or on behalf of the trade union, shall not be entertained by any court.

(2) "Nothing in this section shall affect the liability of the trustees of a trade union to be sued in the events provided for by the Trade Union Act, 1871, section nine, except in respect of any tortious act committed by or on behalf of the union in contemplation or in furtherance of a trade dispute."

24. The Government of India are of the opinion that under present conditions the principle of this provision cannot suitably be incorporated in the proposed Indian Law. Such trade unions as exist in India differ in important respects from the trade unions in England. While trade unions in England had behind them in 1906 a continuous existence of over a century, during the greater part of which they had been subject to some form of legislation, the Indian organizations are of extremely recent date and in view of the acts of violence and intimidation which have unfortunately characterised a large proportion of the disputes in which they have been concerned, it would be unwise in the earlier stages of their existence to exempt them unreservedly from civil liability for tortious acts. Moreover, as a reference to the debate in the Legislative Assembly will show, the value of the Trade Disputes Act in this respect has been seriously questioned by competent critics in England.

25. The main argument that has been advanced for the immunity conferred by section 4 of the Trade Disputes Act is that a trade union cannot justly be held responsible for the actions of its subordinates. It is alleged that in times of excitement, irresponsible officials are liable to go too far, and it would be unfair to saddle the union with financial responsibility for their acts. Against this it may be urged that no other body with a legal entity is free from the liability of the acts of its agents, and there is really no reason why trade unions should be free. Another argument that has been advanced in favour of legislation similar to that of section 4 of the Trade Disputes Act is that trade unions are partly benevolent in purpose, and their funds should not therefore be made liable for unlawful acts committed by subordinates. This argument may be met by a provision that a separate trust may be created for the benevolent funds of a union, or by a definite provision that the benevolent funds of a union should be exempt from liability.

26. The Government of India as at present advised are in favour of embodying in the Indian Law the proposals that had been originally submitted to Parliament by His Majesty's Government in 1906. The original proposals in the Trade Disputes Bill were to define the law of agency in such a way that no act could be made the ground of a claim on trade union funds, unless it was definitely proved that the governing body, as constituted by law, had sanctioned the act. It was proposed that each union should appoint an executive committee, in which was to be vested the duty of conducting all operations likely to bring the union into conflict with employers and the public. Unions or their property were not to be bound by any act unless it were the act of the executive committee, or of some person whom the executive committee authorized to act in a certain way. The executive committee could by instructions prescribe the limits within which their agents might exercise their discretion and no action would lie against the funds of the union in the event of an agent exceeding those limits. It was also proposed that the executive authority could repudiate or disapprove of any questionable act which might be brought to its notice. Where such repudiation took place with effective promptitude, trade union funds were to be exempt from liability. A similar provision was prescribed in the New South Wales Act, 1903, which declared that "no trade union or industrial union or association of employers shall be liable to any suit or action, nor shall the funds of such union or association be in any way chargeable in respect of any act or word, done, spoken, or written, through or in connection with an industrial dispute by any agent, if it be proved that such agent acted:—(1) contrary to instructions *bona-fide* given by or (2) without the knowledge of the governing body of such union or association and that the union or association has *bona-fide* and by all reasonable means repudiated the acts or words complained of at the earliest opportunity and with reasonable publicity." The Government of India as at present advised are disposed to formulate safeguards on these lines.

27. *Picketing*.—The English law on this subject is embodied in section 7 of the Conspiracy and Protection of Property Act of 1875, read with section 2 of the Trade Disputes Act of 1906. These two provisions are given in Appendix II of this letter. In this connection in India the law embodied in Chapter V of the Indian Penal Code has to be considered. The Government of India feel that it would be most undesirable in the present stage of the labour movement in India to countenance picketing in any form. It will not be disputed that, although in the statute of 1906, such acts as watching and besetting, the use of violence, intimidation, injury to property, following, the hiding of property or depriving the owner of its use, following in a disorderly manner in a street or road, are still unlawful in England, it would be practically impossible in India either to obtain evidence for the conviction of any person for such offences, or to impose penalties for such acts on large crowds of people who might commit them in times of excitement and disorder. The Italian law on the subject may be stated thus:—

“Whoever, by means of violence or threats, restrains or impedes in any way the liberty of industry or of commerce is punished by imprisonment for a period not exceeding 20 months, and by a fine of 100 to 3,000 lire.

Whoever, by violence or threats, occasions or causes to continue a cessation or suspension of labour in order to impose either on the workmen or on the masters or employers a diminution or an increase of wages, or conditions differing from those previously agreed upon, is punished by imprisonment for a period not exceeding 20 months.

Ringleaders in the offences referred to in the preceding articles are liable to terms of imprisonment varying from three months to three years, and to a fine of from 500 to 5,000 lire.”

But recent events have shown that it is practically impossible to enforce these provisions. Whilst picketing undertaken by private persons without the express authority of the Union will be subject to the law embodied in Chapter V of the Indian Penal Code, the Government of India, in the interests of the organizations themselves, are inclined to the opinion that a definite responsibility should be laid on the unions or their Executive Committees for the prevention of the issue of any orders authorising picketing in any form by the members of the union. It has been suggested that the immunity of union funds that would be conferred by the provision suggested in paragraph 22 above should be limited by provisions having the effect just mentioned, but the Government of India do not wish to commit themselves to this proposal and would be glad to have the considered views of the local Government on this question.

28. I am to request that as the subject of this letter is entirely novel in this country and as at the same time the proposals made are likely to have an important bearing on the social and industrial organization of the country, the local Government will give wide publicity to its contents. The Government of India will be glad to have the considered opinion of the local Government on the points discussed in this letter by the end of November 1921.—I have, etc.

A. C. CHATTERJEE,
Secretary to the Government of India.

APPENDIX I.

Extract from the Legislative Assembly Debates, Vol. I, No. 7.

The Assembly met in the Assembly Chamber, Imperial Secretariat, Delhi, on Tuesday, the 1st March 1921.

* * * * *

RESOLUTION *RE* LEGISLATION FOR REGISTRATION OF TRADE UNIONS.

MR. N. M. JOSHI : Sir, I beg to move that :

* This Assembly recommends to the Governor General in Council that he should take steps to introduce, at an early date, in the Indian Legislature, such legislation as may be necessary for the registration of trade unions and for the protection of trade unionists and trade union officials from civil and criminal liability for *bona-fide* trade union activities.

Sir, the subject-matter of my Resolution inasmuch as it concerns the status, the right and the privileges of a large number of working classes, is very important, and deserves the serious attention of this Assembly. During the last half a century and more this country has been passing through an industrial revolution, though steadily yet surely. A large number of industries and factories have grown and are growing daily. A large number of people are leaving villages and flocking to towns and cities. A large number of people, who in former times worked for themselves and as their own masters, although in humble capacities, have now been turned into wage-earners, and are working for other masters and under conditions over which they have no control. All this has made a great change in the position of the working classes, especially in their relation towards their employers. Formerly, when a labourer was in his village, he was his own master, although he may be a small cultivator or a small artisan. Now he has become a wage-earner. Moreover, even if a man in former times was a wage-earner in a village he could settle the conditions of his work with his master individually. But now a labourer working in a large factory where there are sometimes more than one thousand men cannot settle the conditions of his work with his master individually. If he wants an increase of wages if he wants working hours to be reduced, he cannot approach his master individually and secure what he wants. Under the present conditions, therefore, it is necessary for the working classes to secure either an increased wage or other better conditions by collective bargaining. Unless they organize themselves and make a joint demand, there is no likelihood of their getting what they want.

The only means by which collective bargaining becomes possible is by the workers organizing themselves into some associations which are commonly called trade unions. Some of the means of collective bargaining are these. In the first place these organizations try to secure betterment of their conditions by negotiation ; but when negotiation fails, as it fails on several occasions, the trade unions have to resort to a step which amounts to withdrawal of labour and which in common language is called a strike. Now these organizations for collective bargaining are not only found amongst the workers. The employers who are in a very strong position also organize themselves for protection, and they too are anxious to bargain with their servants collectively and not individually. It will be clearly seen that under present conditions the trade union organizations are absolutely necessary and desirable. Sir, even before the war, the working classes had shown signs of being aroused to self-consciousness and had shown signs of organizing themselves into some kinds of organizations, whether they are called trade unions or by some other name. During the war and since the armistice the labour movement in this country as in other countries grew much stronger and it is growing stronger still day by day. The working classes have during this period organized themselves into several unions. The number of these to-day may be estimated at between 50 and 100 with a membership of several hundreds of thousands. Unfortunately as these organizations are of recent growth they are not yet put on a proper footing. You will find that in a great number of them membership is still not large enough. In some of them even subscriptions are not regularly collected. Some of them do not even have rules framed. Their status also in the eyes of the world is not well defined. It is therefore necessary that if trade unions are desirable, we should

take steps at this stage to put these organizations on a sound and proper footing. In England several laws, known by the name of trade union laws, have been passed during the last 50 years and more. We should copy the example of England in this respect and make a beginning. It is necessary, in the first place, that trade unions should have good rules and if we pass a law registering such trade unions, they can be compelled to have good and proper rules. The registration will also enforce on the trade unions the appointment of necessary officials. It will also put on the trade union officials the responsibility of protecting the funds of the trade unions. In the English trade union laws, some concessions have been given to the unionists such as their provident fund is free from income-tax. Even in our own country by the Co-operative Credit Societies Act, the working classes have been given certain other concessions such as the exemption from the stamp duty. If these organizations of the working classes are to be encouraged, Government can give similar concessions to these organizations also, namely, the trade unions, by means of their registration. But more than this, what is important is that the status of the trade unionists and trade union officials and trade union organizations must be determined and fixed in the eyes of the law. At present the position is very doubtful. In England some years back the trade unions were illegal. I do not know what the position in India is. I am not a lawyer; but I take it that here a trade union is a legal organization. In England, strikes were not legal for a number of years. I do not know what the position of strikes to-day in India is. It may be legal or it may be illegal. At least for the present nobody has come forward and said that strikes are illegal. Then there is the question of civil liability. A strike means withdrawal of labour. Sometimes it involves breach of contract of service. According to the Code of Civil Procedure, injunctions can be issued against persons who induce persons to break their contracts of service and those persons who induce others to break their contract of service also can be sued for damages. Now this liability for trade union activity, namely, strikes, is not imaginary. Only a few months ago, a case arose in Madras. In October last, Mr. B. P. Wadia, who was for some time the Editor of *New India* and who was the President of the Madras Labour Union, was prosecuted in Madras. An injunction was issued against him prohibiting him from engaging himself in the activities of the trade unions. The charge against him was that he induced some of the workers in the Buckingham Mills to commit a breach of their contract and induced others not to enter into contract of service with that company. The Judge issued the injunction. Now this clearly shows that trade unions are not free from civil liability. One of the trade union activities is to declare a strike, and this has been recognised all over the world as a legitimate weapon of collective bargaining. Therefore, if we feel that trade unions are necessary and desirable, it is also equally incumbent on us to see that *bona-fide* trade union activity does not involve for those engaged in it any civil liability.

It will be said that in the case of Mr. Wadia, an injunction was issued against him on the ground that his action was a wrongful action and it was also alleged that his activities were actuated by malice. Now it is very easy to prove in such cases that the action of a man is actuated by malice, that is, with intention, to do injury to some other person. A strike necessarily involves injury to the employer, and, therefore, it will not be very difficult to prove that the activities of a trade union official are malicious. Moreover, in the case of Mr. Wadia, malice was proved by the fact that he was a politician. Now, I do not know how many people really can say that they are not politicians. If they give votes at elections, they are politicians. If they are Members of this Assembly, they are politicians. Sir, those are the facts of Mr. Wadia's case according to my light: they can be put in some other light also. But for my purpose it is sufficient that there was a case made in Madras in which an injunction was issued against a trade union official for trade union activity. Therefore, when we propose to legislate for trade unions, it is necessary that we should consider the position of trade unionists in the eyes of the civil law very carefully and afford trade unionists the same protection which is afforded to them in England. Sir, the English section on

this point is very clear, and absolutely protects trade unionists and trade union officials from civil liability. I shall read that section from the Trade Disputes Act of 1906 for the benefit of this Assembly :

' An act done by a person in contemplation or furtherance of a trade dispute shall not be actionable on the ground only that it induced some other person to commit a breach of contract of employment or that it is an interference with the trade, business or employment of some other person or with the right of some other person to dispose of his capital or labour as he will.'

This section and other sections, which I need not read here, clearly protect the trade union officials and trade unions from civil liability for a breach of contract or inducing people to break contracts of service. If the English law affords trade unionists such protection, I do not see why in India the Indian trade unionists and their officials should not be similarly protected. Sir, this Assembly knows that we in India—I mean, Indians—have always claimed that we should be in our country what the English people are in their country. I would, therefore, request the Members of this Assembly to consider whether the Indian workers should not be in India what the English workers are in England. Therefore, this protection of the trade unionists in India similar to that given to the trade unionists in England, is absolutely necessary.

Sir, as regards criminal liability, the point is not quite clear. So far no criminal case has been made, but I believe that it is not right for us to wait till a case has been made. Sir, there is the Indian Penal Code. There are several Acts, such as the Workmen's Breach of Contract Act, the Assam Labour and Emigration Acts, the Madras Planters' Labour Act, and other Acts according to which it will not be impossible for the ingenuity of lawyers, stimulated by the wealth of employers, to find out some section to bring the working classes of this country under criminal liability. Sir, I, therefore, appeal to this House that it is necessary once for all to lay down in an Act that *bona-fide* trade union activities cannot be considered as a criminal act. In the English law this has been done ; and I believe that it should also be done here.

Sir, it will be said that as in India there are some Acts under which Societies are registered, there is no need for separate legislation. In the first place, there is the Companies Act, under which the organizations of employers are generally registered ; but it will be seen that a trade union, which does not issue any shares and which does not distribute any profits or dividends is not a company and therefore that Act is not suitable for the registration of trade unions. Then there is an Act to register societies promoting literature, science and art ; but a trade union is not a literary society nor a scientific society ; also it is not a charitable society. Therefore that Act will not be a suitable Act for our purposes. Moreover, as I have said, the important reason for which I ask for registration is the protection of trade unionists and trade union officials and organizations which cannot be so protected by any of the present Acts. Separate legislation therefore is necessary ; and I request the Government to undertake the legislation for this reason. The Government in this country has always claimed that it makes a special effort to protect the interests of the masses and the working classes. If that is so, I think it is their duty to undertake legislation for this purpose. Moreover, Government in the past has helped the working classes by legislating for them separately. They passed the Co-operative Societies Act which helps the working classes by making them their own capitalists by making them their own landlords, by making them their own shopkeepers, thus removing the distinction between capitalist and labourer, between tenant and landlord, between customer and shopkeeper. Unfortunately, these distinctions of classes will remain for a long time, and, therefore, as long as these distinctions remain, it is necessary to protect the weaker against the stronger. I, therefore, urge the Government that as they helped the working classes by passing the Co-operative Societies Act, they should also help them by passing the Act I suggest, which is only a complement of the Co-operative Societies Act. Sir, I would also request the

employers in this Assembly to help in the passing of this legislation. Every employer will find that it is to his interest that these workers should be organized. It is always seen during strikes that it is more easy to deal with an organized mass of people than to deal with an unorganized and illiterate mass of people.

Moreover, the employers know that they generally organize themselves into their Chambers of Commerce, Millowners Associations, Jute Manufacturers Associations and several other Associations to protect themselves and to bargain collectively with their workers, and naturally they should also expect their workers to combine and organize themselves to bargain collectively with their masters as equal parties in the bargain. I would, therefore, request the employers to help in the passing of this legislation.

Sir, there is one point on which a difference of opinion several times arises and it is this. The employers, some Government officials and some members of the educated public say that they are in favour of trades unions, but unfortunately the present trades unions are in the hands of agitators, outsiders and people who are not workers themselves; therefore, they cannot sympathise with the present trades union movement. But the members of this Assembly, if they take into consideration the present state of education of the working classes of this country, will clearly see that a man who professes sympathy with the trades union movement and says he does not like the movement assisted by educated people, has no real sympathy at all. At the present time it is impossible for the working classes of this country, illiterate as they are, to manage their own organizations which sometimes grow very big. Even Government have found out that in the case of co-operative societies, it becomes necessary that some outside guidance should be given to them and Government often appoint honorary organizers for this purpose. I would request Government to appoint honorary organizers for the trades union movement also. It is thus clear that some outside guidance is necessary, in the present circumstances, for the trade union organization.

There is another point. There are some people, good-natured they are and very amiable, who say we want to improve the condition of the working classes but we do not want to see the bitter class war which is seen in Europe. The trades union movement encourages this bitter class war and we do not, therefore, want it. If the bitterness of the class war which is seen in Europe is to be avoided in India, we must, in the first place, see why there is bitterness and why the war is required to be waged. We all know that society at present is divided into classes, and industrial society is divided into capitalists and labourers. There is a conflict of interests between these two classes and as long as this conflict of interests lasts, there will be some wars and some struggles. They cannot be avoided. And when the struggles become protracted and involve great sacrifices, the parties become bitter. But the only remedy to avoid this is to get rid of the classes, to get rid of the conflict of interests, to cease to treat the labourers as mere wage-earners. If the employers want to avoid the bitterness of class war, they should, without a struggle, improve the conditions of work of their workmen, treat them as their children, younger brothers and younger sisters, and give them opportunities of developing, in course of time, into equal partners, and in that case they and the labourers will enjoy peace and prosperity.

With these words, Sir, I commend, my Resolution to the acceptance of this Assembly.

THE HONOURABLE THE PRESIDENT : The question is :

‘ That this assembly recommends to the Governor General in Council that he should take steps to introduce, at an early date, in the Indian Legislature, such legislation as may be necessary for the registration of trade unions and for the protection of trade unionists and trade union officials from civil and criminal liability for *bona-fide* trade union activities.’

THE HONOURABLE SIR THOMAS HOLLAND : Mr. President, it will probably save the Members of the House a certain amount of unnecessary discussion if I put before the House at once what information we have on the part of Government that may assist the object that Mr. Joshi

has in view. It is not only Mr. Joshi's Resolution that all of us are now thinking about, but an amendment has been proposed to cut off the tail of it and I have seen a notice given by Sir Logie Watson of a Resolution which presumably was intended as an amendment to this, asking that the Governor General should invite the opinions of local Governments and of various commercial interests in the country to look into this matter with a view of the registration and protection of trade unions. These three motions that may come before the House must, therefore, be in the mind of everybody, and as I said, it may save a certain amount of time if I clear up the situation as I understand it to be now. I think everybody will agree that Mr. Joshi has put his case very fairly so far as the object he has in view. I also think that nearly every Member of this House, including the employers, will be willing to walk with him for a certain distance. Our trouble will be to find out where we have to part company. My friend, Mr. Joshi, has in view the same ideal for which we in my Department have been searching for some months past. His study of the question has revealed to him no difficulties at all. Our search, however, has led to the discovery of an uncomfortable number of pitfalls and snags, and we feel sure, therefore, that we shall proceed in the long run more quickly if we move with greater caution than his Resolution suggests. Now, I take it as accepted that trades unions are inevitable. We need not waste any time in discussing as to whether they should or should not be encouraged. They must come in any case, and it is the business of everybody who is connected in any way with industries to help their development along healthy lines. So far my friend, Mr. Joshi, and I are in complete agreement, and I think most people here who have considered this question will agree with both of us. Trades unions are not only inevitable, but our treaty conditions with Germany and Austria demand that we shall recognise 'the right of association for all lawful purposes by the employed as well as by the employer.' We cannot now go back on our obligations, obligations incurred by treaties that have been ratified on behalf of India as well as on behalf of other parts of the British Empire. Now so far the position is quite simple.

It is all very well to urge the Governor General to take steps to introduce *at an early date* the legislation necessary for the registration of trades unions. What we want first of all to know is how many real trade unions exist in India. There are some associations, it is true, in this country, but possibly they could be counted on the fingers of one hand, that have a clearly stated constitution, and a recognised membership, with audited accounts. But Mr. Joshi will say, I have no doubt, that we want trade unions developed along healthy lines. Simply because there are no, or very few, trade unions, as we know them, now in India, there is no justification for postponing legislation. I understand that he wants legislation of such a kind that a healthy trade union could come into being and begin activities at once. Now, the difficulty before us is to design that legislation. I will show you a little later, what is convincing to me at any rate, that the English legislation which Mr. Joshi quotes as our guide is not only legislation which we dare not undertake in India but legislation which would never be passed in England if a Bill were put before Parliament to-day. Mr. Joshi quoted two Acts to-day by which trade unions could be registered, one is the well-known Act XXI of 1860, which is an Act for the registration of literary, scientific and charitable societies. The only advantage of that Act is that the registered Society can be sued or may sue in the name of its President, Chairman, or Trustees, as determined by the registered rules and regulations of the Society; but no statutory provision is made for the auditing of its accounts. Mr. Joshi has correctly stated that a trade union is not directly a literary or scientific society; possibly it might come within the definition of a charitable society.

Then he takes up the equally well-known Act—Act VII of 1913—and he states that trade unions cannot be regarded as established for ordinary trade.

But there is a whole section of that Act, known to everybody, which is devoted to the registration of associations formed for promoting commerce or science, charity, or any other object and which applies or intends to apply its profits or other income in promoting its objects; but does not intend to pay dividends. Now, I cannot say whether there is any objection to trade

unions registering under that Act. Such an association as a trades union would be a company with limited liability—so much the better for its members—and it would enjoy the privilege of all limited companies, as well as be subject to all their obligations. In other words, its accounts would come under a recognised system of audit.

I know of no reason why a trades union should not register under that Act as well, for instance, as the new Institution of Engineers that was inaugurated in Calcutta last week and has registered under the Companies Act of 1913, and under this particular section. But I have never seen nor heard of an instance in which a trades union in India, properly constituted, has applied for registration and has been refused by the Registrar. Mr. Joshi has not quoted, I think an instance in which a trades union has been refused registration under the Indian Companies Act. At the same time, I have not the slightest hesitation in stating that I have seen little evidence of eagerness on the part of some so-called labour leaders to press upon their unions the advantages of registration.

My first point, therefore, is, first of all, there are very few trade unions properly constituted for registration; secondly, that the trade union leaders generally show no indecent desire for registration under the statutory facilities that exist already. It is for the second reason, that is for the protection of simple workers themselves from the activities of self-constituted leaders, that I consider it desirable as soon as possible to find some practical way to attain Mr. Joshi's ideal.

Then there is the second and very great consideration which Mr. Joshi has raised. That is the matter of the civil or criminal liability of trade union officials on account of their *bona fide* trade union activities. I may say at once that I should be ready to support any measure of protection, that could be at the same time, satisfactorily safeguarded against abuse. If we, as we must recognise the right of association of workers to protect their own interests, there should be some way by which their associations can be protected against the crude operations of the common law of conspiracy. Workers have a perfect right to strike; whether they are under Government or under private employers they have an absolute right to strike; and I hope no one here will dispute that *moral* right. But have they, under common law, a *legal* right to conspire together to strike? And here comes another of Mr. Joshi's points—a point on which we should like to help him and a point for which we are looking out for some scheme—some means by which we can protect the trade union official undertaking work on behalf of his fellows in perfect good faith. It is right that he should be protected and at the same time prevented from abusing his position. Now, Mr. Joshi has quoted an instance in which trade union officials have been prosecuted. I refer to the case in Madras and he quite fairly stated that that was not a simple instance of a trade union official being prosecuted because of his activities as such.

As Mr. Joshi stated, malice was alleged by the plaintiffs against the first and principal defendant, who was accused of making speeches not with the sole intent of benefiting the workmen themselves, but partly with the malicious desire of injuring employers by making workmen break their contracts. The judgment therefore is not a very simple one, not a simple issue of conspiracy. It is also fair to remember that that judgment was merely an interlocutory judgment pending the hearing of the suit that was filed for damages. Mr. Joshi also points out that the judgment was complicated by the fact that the first and principal defendant was accused of being a politician.

I agree with him that this is a term of abuse. But if you turn up the full extent of the judgment delivered by Mr. Justice Phillips, you will find that the other defendants, Nos. 2 to 10 were not in any way so abused either by the Judge or by the plaintiffs. They formed what was called a lock-out Committee and this is what the Judge said of them:

'The Committee induced the men to break their contracts, and it is a legitimate inference from the words and actions of its members that the committee was formed with that object and it, thus, formed a conspiracy of ten people whose intention was to induce the workpeople to break this contract. Defendants 2 to 10 are, therefore, equally responsible with the first defendant.'

So far as I can see, that judgment against defendants Nos. 2 to 10, made it clear—and it was supported also by illustrations given in the judgment—that the judge was under the impression that to induce a workman to break his contract was in itself an act of conspiracy which thereby made the strike officials liable in damages. So far, that is the law in India if it is accepted as a final interpretation. But I wish to point out before we go on that we have no other illustrations, and no other rulings to guide us. So far as it goes, it does bear out what Mr. Joshi says, that if a trade union official, during a time of strike, induces men to leave their employers' work, he becomes liable to this charge; and the existence of the contract may be as simple as that in the case of Madras where the men were provided with pass-books indicating the obligations on their part as well as on the part of their employers. So that we do want, as Mr. Joshi wants, some legislative formula in India under which these men can carry on what we recognise as fair business on behalf of workmen.

The law in India as we read it now, or as it has been read in this instance, seems to be very similar indeed to the law in England before the Trade Disputes Act of 1906 was passed. That is the Act which Mr. Joshi quoted just now. Some years before that Act was passed, we had a well-known suit known as the Taff Vale Railway Strike Suit, which illustrated almost exactly the same point as the Madras case quoted by Mr. Joshi. In the Taff Vale Railway case, Mr. Bell and other officials of the Amalgamated Society of Railway Servants were sued by the Railway Company on account of their action in persuading so-called blacklegs to break their agreements and to go back to London. Mr. Justice Farwell gave in the same way an interim injunction to restrain the defendants 'from watching or besetting, or causing to be watched or beset, the Great Western Railway Station at Cardiff, or the works of the plaintiffs, and so forth. I need not read the whole of the judgment. I mention that because it is important for us to remember that the action of Mr. Bell and his colleagues has been described by very good authorities as perfectly fair and perfectly just or at any rate intended to be so, and intended really to prevent riots on account of the disturbances that would have arisen if these blacklegs had been allowed to work. The end of the litigation in the Taff Vale Railway case produced considerable sensation, as it practically exposed to action for damages trade union officials taking active part during strikes by way of peaceful picketing and other methods to dissuade men to continue their work. The judgment probably influenced the elections of January 1906, and soon after the assembly of the New Parliament, a law was passed known as the Trade Disputes Act of 1906. This Act showed a tendency for the pendulum to swing too far in the opposite direction. It legalised peaceful picketing among other things, and one knows to what extent such privileges have been abused. In order to get an independent opinion of the meaning of the Trade Disputes Act that Mr. Joshi has quoted as an example, I will read an extract from the views published by Lord Askwith, who has had probably more experience than any one else in England in connection with labour disputes.

Lord Askwith says :—

'This Act is now regarded as a charter of liberty by some trade unionists, and is denounced as a charter of license by some employers. It is neither one nor the other, but it has been used to shield some acts by individual officials which, in the interests of the community, might well not be shielded, under the cry of proposed infringement of privileges of a trade union. It has also caused a bitterness of feeling against many actions of trade unions which sensible laws would not have touched, in the belief that, but for the Trade Disputes Act, they ought to have and would have been made amenable to results everyone else had to risk. Class feeling on the part of employers has been increased by suspicion and anger at its supposed effects, often quite irrationally. The people as a whole have a grudge against presumed privileges being accorded to one section of the community. It was passed under pressure, and believed to be passed for the sake of a temporary political advantage.'

According to Lord Askwith, therefore, that Act, instead of removing class feeling as Mr. Joshi hopes and wishes, actually engendered class bitterness ; and it is wise to remember the conditions under which it was passed. When the new Government came into power at the general election of 1906, they had in support not only 29 Labour Members but a large number of men of labour interests who had been formally returned with Liberal tickets.

That is Lord Askwith's opinion, and I will give you now a very short extract from another authority on trade unionism, and I do not think that you can accuse Sydney Webb and his wife of being disposed directly in favour of employers and the capitalists. This is what they say :

' The Trade Disputes Act, which remains the main charter of trade unionism, explicitly declares, without any qualification or exception, that no civil action shall be entertained against a Trade Union in respect of any wrongful act committed by or on behalf of the Union ; an extraordinary and unlimited immunity, however great may be the damage caused, and however, unwarranted the act, which most lawyers, as well as employers, regard as nothing less than monstrous.'

Now, my point is this, that Mr. Joshi in offering the only practical scheme to help us has quoted an Act, which has gone, in the opinion of nearly everybody, far too far. We do not want to facilitate actions like that of Taff Vale nor any further repetitions of the action that occurred in Madras. We do want nevertheless to improve the lot of the workers. The Taff Vale case, as I have shown, resulted in reaction to an undue extent. It was the action in the case of Taff Vale that gave rise to a reaction in favour of the Trade Unions, resulting in the return of Labour Members to Parliament and then in the rush of the tide, the passing of that Trade Disputes Act of 1906. We have also to be careful that we are not unduly influenced by the Madras case or by the possible danger to which honest trade union workers are even now apparently exposed. If we are to devise a legislative formula to protect *bona fide* trade union activities, we must be careful to devise also safeguards to prevent the abuse of privileges so secured. This is the practical difficulty—to find a well-balanced formula, a fairly proportioned law that will be for the benefit of workers without trespassing on the legitimate rights of employers.

Honestly, Sir, I confess that at present Government is not ready to design a formula that will work. Even if you force upon us this Resolution to-day we shall be utterly unable to come before you with a measure that you will consider satisfactory. If, instead, the Resolution had assumed a form somewhat similar to that suggested by Sir Logie Watson it would be easier to accept ; for it is obvious that we cannot deal with this, without, as Sir Logie Watson suggests first consulting Local Governments and the various commercial associations that will be affected. If Mr. Joshi insists on immediate action, I do not think he ought to force on others the duty of solving this difficult problem. He says that Government, following their action in promoting the Co-operative Societies Acts and the Factory laws, ought now to obey his demand for a trade-union Bill along the lines which he lays down. I do not think it is necessarily the business of Government to carry out the wishes of every Member. Mr. Joshi is perfectly at liberty to bring in a private Bill himself, and I should very much like to see him attempt it. So far as my Department is concerned, Mr. Joshi will get every possible assistance in our power, and he shall have all the information that we have at our disposal if he will attempt to draft a Bill that will solve this difficult question. But I think we have a right to insist that Members of this Assembly should not think their duty ended when they preach an ideal and do nothing to show the way by which that ideal may be attained. Members of this Assembly are no longer irresponsible critics of Government, but they are constructive workers beside us in the legislature. I suggest therefore that Mr. Joshi should either withdraw his Resolution, possibly in favour of something of the kind suggested by Sir Logie Watson, or alternatively, as I said before, that he should give us a private Bill on which he could begin to work. I myself do not think that Sir Logie Watson's proposal goes nearly far enough. He merely wants us to invite opinions as to the desirability of registering and protecting trade unions. I have myself not the slightest doubt as to the desirability of

this move. So far I go absolutely with Mr. Joshi. What we want from Local Governments and private associations also are practical suggestions as to how we can act effectively. That is the step we want to take. That is the practical difficulty, the fence that we have to get over. So, if this House accepts Mr. Joshi's Resolution well, all I can say is, that we shall be unable to carry it out in its literal entirety. If, on the other hand, the Assembly accepts Sir Logie Watson's proposed Resolution, then, I tell you, that we shall feel it our duty to go very much further than he asks us to do.

SIR LOGIE WATSON : I do not desire to carry on with my Resolution provided Mr. Joshi withdraws his.

THE HONOURABLE SIR THOMAS HOLLAND : I will therefore content myself with putting the issues in that way on behalf of Government, that we do desire some measure of protection of the kind that Mr. Joshi wants. Our difficulty is to find a formula that will work in practice. We leave it to Mr. Joshi to suggest a formula, or to introduce a private Bill, or to allow us to go on the lines suggested after consulting the principal interests in the country through the local Governments as to the possibility of framing some form of legislation that will protect trade unionists in *bona fide* trade union operations, on the distinct understanding that there are sufficient safeguards to prevent the privileges from being abused.

Mr. A.D. PICKFORD : The subject of the resolution which Mr. Joshi has put before the House is of absorbing interest and importance not only to those who have the interest of the industrial worker at heart but also to those who are engaged in industry. In asking the House not to accept the Resolution in its present form I wish to make it clear at the outset that my objection is not founded on any opposition to trade unions as such and I cordially endorse and accept Mr. Joshi's invitation for co-operation so far as I am permitted to speak for employers. The House will consider very carefully what the effect of legislation based on the Resolution before it would be. It would mean nothing less than complete immunity for trade unionists and trade union officials from the consequences of their actions. I hope to show that in the conditions prevailing in India this would be a very dangerous measure likely to result not merely in injury to existing industries and, therefore, be it noted, finally to the worker himself but to prove a menace to that industrial regeneration of India in which Indians are at the present time most specially interested. I ask the House not to accept the Resolution in the present form, first, because its scope, as the Honourable Sir Thomas Holland has pointed out, is too wide, secondly, because it is premature and, thirdly, because the conditions in India will probably require and should in that case obtain special treatment. I have already dealt with the first of these. As regards the second, that is to say, that it is premature, I would remind the House of what the Honourable Sir Thomas Holland said as lately as last January in a speech delivered at the discussion on Labour Unrest at the Conference of the Associated Chambers of Commerce. He announced that a special Labour Bureau had been established with the specific purpose of collecting as soon as possible information about the legislation in other countries. Surely it would be wise to await the result of these inquiries. The Honourable Sir Thomas Holland has to-day given us partially the result of those inquiries and one would only urge that in view of the universal interest which the subject is arousing the wheels of Government should be plentifully greased, if so be Delhi possesses such a commodity. My third point, Sir, relates to the special conditions prevailing in India and since the Resolution and Mr. Joshi's speech on it show a desire to imitate the Trade Disputes Act passed in the United Kingdom in 1906 and amended in 1913, I beg for the patience of the House if I spend a minute or two in elaborating the special circumstances described by the Honourable Sir Thomas Holland which led up to that legislation and then showing why most probably it is inapplicable to India. Members will agree that a slavish imitation of British or any other legislation as such is to be deprecated and I am surprised to hear Mr. Joshi say that he desires that any legislation which exists in the United Kingdom should also exist in India.

I think there will be a great many people in the United Kingdom who would exclaim 'Poor India!' The Act of 1906—and this perhaps is a point that the Honourable Sir Thomas Holland did not make fully clear—was the culmination of an evolutionary process ranging over several centuries, having its origin—and this also I think is most important—in labour conditions for which old time employers in the United Kingdom should feel heartily ashamed. For my purpose it is sufficient to point out that as long ago as the beginning of the last century Acts relating to labour combinations were in existence in the United Kingdom, the effect of which so far from giving immunity from the ordinary processes of law, was to render such combinations liable to criminal prosecution. Legitimate agitation resulted in 1825 in the recognition of the right of collective bargaining. It was in consequence of this that trade unions sprang up, but not until 1871 was the Trade Union Act placed on the Statute Book. One of the largest combinations—the Amalgamated Society of Engineers—was formed over 20 years earlier, in 1851. In other words, trade unions existed years before trade union legislation was introduced. In that connection Mr. Joshi made the statement—I confess to me extremely surprising—that there between 50 and 100 unions in existence in India with a membership of several hundreds of thousands. As the Mover has, I believe, the right of reply, I trust that he will accept the challenge to name, say, 20 of that number. The Act of 1906, I need not further allude to, as its scope and the special reasons which caused it to be passed have been very fully explained by the Honourable Sir Thomas Holland. But there is an important point connected with it. It is very much out of date. Between the year in which that Act was passed and the present time, there have been two processes at work—one beneficial, the other quite the reverse. While, on the one hand, mediation and conciliation have been brought to bear on trade disputes, on the other hand, workers have shown a regrettable tendency to strike in defiance of their own executives. It adds force to the opposition to the Resolution before the House that in this country this indiscipline has been very conspicuous in recent strikes, as, for instance, in the case of the strike of the Bengal Nagpur Railway operatives at Kharagpur, and the taxi drivers' and Tramway operatives' strike in Calcutta.

From this brief survey we learn, that the labour disputes and the resulting legislation in the United Kingdom had their origin in the last century in gross ill-treatment of workers by employers. Secondly, that trade unions existed before the passing of direct trade union legislation. Thirdly, that there has been further evolution since the Act of 1906 which Act embodies the spirit of legislation such as my Honourable friend, the Mover, has in view. Let us now consider what bearing this has on the problem with which we are confronted in this country; and therefore on the desire or otherwise of accepting the Resolution, which implies legislative imitation of United Kingdom methods. In the first place, no one can seriously suggest—no fair-minded man can seriously suggest—that labour troubles in this country have their origin in any general ill-treatment of the workers. There is ample testimony to the contrary. This is not due to any special virtue on the part of employers in India. The reason is simple. In the United Kingdom labour exceeds the demand. Here the reverse is the case. The employer has to compete for labour, and accordingly treats it well. In the second place, organized trade unions can hardly be said to exist in this country. We wait for the Honourable Mover of this Resolution to prove the existence of these 50 or 100 unions. Therefore it is premature to apply to a practically non-existent condition legislation which the United Kingdom was introduced to meet actual known conditions. On the third point, may it not be that an examination of labour legislation in other countries will point to legislation of quite a different kind, legislation which may—who knows?—avoid both for capital and labour in India the pitfalls which have undoubtedly beset it in other countries. It is a consideration which at least should suggest caution. Yet perhaps the most important difference lies in the character of the labour to which it is suggested this ready made legislation should be applied. The Indian operative is primarily an agriculturist—simple, easily led, excitable, and, as the Honourable Sir Thomas Holland pointed out in the speech already alluded to, imitative. He has not the education to withstand the wiles of those, who may induce him to strike for reasons

entirely unconnected with his welfare. We have no right, I submit, to lay either the employer or the operative open to the possibility of labour disputes being fomented by persons, whom under the Act with this Resolution contemplates, the law could not touch or only reach with great difficulty. How are trade unions to be defined? How are 'bona fide trade union activities' to be defined? The responsibility which rests on this House is great, if it encourages any method of legislation which will leave it open to mischief makers by indirect incitement to trade on the gullibility of operatives.

I said at the beginning that my opposition had nothing to do with any dislike of trade unionism. Under modern conditions, as has been pointed out, they are inevitable, and, in spite of serious unwisdom at different times, the general effect of trade unions has been beneficial. By all means let trade unions be regularized by registration and protected, if need be, from capitalistic oppression; but let us beware lest by giving undue immunity from responsibility we let loose forces which will destroy the industrial development on which the economic future of India very largely depends.

All this may be deemed destructive criticism, and it is intended to be destructive criticism of the Resolution as it has been presented to the House. I suggest that labour legislation, if it is to be a means of protection and not oppression, must work in another direction. It must regard trade unions as a means and not as an end,—not the legalised promotion of strikes, but the establishment of machinery to prevent strikes, should be the objective; the establishing of what are known as 'shop committees,' committees on which the employer and the workman are alike represented, and by means of which differences will be settled amicably across the table. By such means the trouble will be localised and the dislocation of industries prevented. I candidly ask the House to welcome Mr. Joshi's Resolution as giving a needed opportunity for discussion of a vitally important subject but to reject it as being both premature and dangerous.

KHAN BAHADUR ZAHIR-UD-DIN AHMED : Sir, I rise to oppose the Resolution which has been moved by Mr. Joshi, and my reason is this: This Resolution, if accepted by the House, will mean that the Government is going to take the responsibility of organizing strikes against capitalists.

Why should the Government organize a thing which would in the end work both against capital and labour as well? And I should like to know what is the authority of the Honourable Mover of the resolution and whether he represents the labourers or not? How many labourers have given him votes to come to this Assembly? Has he ever consulted the labour of Bengal? I am a man coming from Bengal and I have studied this question for 30 years and I have worked side by side with the working classes. In our place, there are no trades unions, but attempts are always being made by agitators to come among the men and create trouble. There are men who call themselves secretaries of various associations, but none of them are labourers, and, if this Resolution is accepted, it will mean the ruin of the workers and not so much of the capitalists. Capitalists are working in the interests of the workers. Supposing they remove their capital to China or elsewhere and put it into industries there, what will happen to the working classes in India? Before we try to harm the capitalists we must be certain that we are not harming the workers. I look on this point in this way and in no other. I have never known before that labourers have got a friend in Mr. Joshi or even in Sir Thomas Holland. Two days ago I was near the Juma Musjid and I saw there small boys, street waifs, begging. Now I was told the other day that the boys working in the mills do not keep good health. I ask Sir Thomas Holland and Mr. Joshi to go there and have a look at these boys. First let them know about the country before they try to improve it. Some day the labourers will cry: 'Save us from such friends.'

BABU J. N. MUKHERJEE : Sir, I gave notice of an amendment to the Resolution before the House propounded by Mr. Joshi, but I do not know if I am in time or if my amendment has been accepted. My notice, I think, was received on the 28th February 1921. My amendment is to the effect:

“That the words ‘from civil and criminal liability for *bona fide* trade union activities’ be omitted.”

That is to say, I thought that there would be no harm in Government looking into this matter and keeping itself in touch with the activities of the movement that was going on in this country, a movement which seemed to me at times to have been engineered to some extent for certain purposes. I stand, Sir, not as an employer of labour, nor am I a capitalist or a labourer in the sense in which the word is used now-a-days; but I am a labourer in another field altogether unconnected with the employment of labour or with the actual performance of labour tasks in factories and other places in which manual labour in large quantity is employed. Therefore, I, as one who has simply the peaceful progress of the country at heart, rise to say that the Resolution, as it has been worded, if accepted, will mean the destruction of all orderly progress in the country. What is the language of the Resolution? It asks for the protection of trade unionists and trade union officials from civil and criminal liability for *bona fide* trade union activities. That would mean the termination of all civil and criminal administration in the country. We cannot give the trade unionists such a long rope, and I have, therefore, proposed that the last words—the sting is in the tail—be omitted. And if they were omitted, the first part of the Resolution would not mean very much. It would then read:

‘That this Assembly recommends to the Governor General in Council that he should take steps to introduce, at an early date, in the Indian Legislature, such legislation as may be necessary for the registration of trade unions and for the protection of trade unionists and trade union officials.’

So far it is all right. If Government finds that there is oppression from capitalists, Government can intervene and protect the oppressed against such oppression. But to protect them from civil and criminal liability for trade union activities, is quite another matter. The Resolution speaks of *bona fide* activities but does not define what they are, and does not speak of legal or lawful activities; the expression *bona fide* does not mean ‘lawfully.’ The activities of trade unionists are very often of a disorderly sort sometimes resulting in the breaking of somebody’s head or the shooting of somebody. So that, if the Resolution was not withdrawn, but pressed before the House, I would move my amendment to the effect that Government cannot undertake legislation in a way that would give the trade unionists absolute liberty to do what they liked. We, with the development gained in this country, are perfectly aware that Government cannot sit on the fence and watch the progress of events in the country with indifference. Government must therefore intervene; it must regulate and direct these new activities and, if possible, drive them into channels where they can have their legitimate operations. Protect the trade unionists by all means, and legislate for their good, wherever necessary, but certainly Government ought not to undertake legislation in the way the Resolution proposes that it should undertake to legislate. Sir, if the Resolution is not going to be withdrawn, and is to stand as it is after my amendment is lost, my submission is, that the House should not accept it, but vote against it.

THE HONOURABLE THE PRESIDENT: The original question was:

‘That this Assembly recommends to the Governor in Council that he should take steps to introduce, at an early date, in the Indian Legislature, such legislation as may be necessary for the registration of trade unions and for the protection of trade unionists and trade union officials from civil and criminal liability for *bona fide* trade union activities.’

Since which an amendment has been moved:

“That the words ‘from civil and criminal liability for *bona fide* trade union activities’ be deleted.”

The question is that that amendment be made.

MR. JAMNADAS DWARKADAS: Sir, may I enquire whether I should confine my remark only to the amendment or to both the Resolution and the amendment?

THE HONOURABLE THE PRESIDENT: Strictly speaking, the Honourable Member should confine his remarks to the motion I have just put from the Chair; but he can hardly make a speech about that without saying something about the Resolution!

MR. JAMNADAS DWARKADAS: I may say at the outset that I rise to support the Resolution so ably moved by my Honourable friend, Mr. Joshi. I really see no difficulty in this House accepting the Resolution as moved by Mr. Joshi. The amendment of my Honourable friend, Mr. Mukherjee, suggests the deletion of the words 'from civil and criminal liability for *bona fide* trade union activities.' I do not know how that will alter the meaning that Mr. Joshi gives to his Resolution. Mr. Joshi aims at giving protection to trade unionists and trade union officials from civil and criminal liability for *bona fide* trade union activities. In dealing with his amendment, my Honourable friend, Mr. Mukherjee, I think, lost sight, not voluntarily, of the words *bona fide* on which Mr. Joshi lays stress in his Resolution. If the activities of any trade unionist or any trade union official is proved not to be *bona fide*, then certainly—and I think that Mr. Joshi is going to say it himself when he gets up to reply on his Resolution—that all those who are in sympathy with this Resolution and Honourable Members in this Assembly would be the first to ask for the prosecution of those persons who are not *bona fide* trade unionists or trades union officials.

Therefore I do not see any difference between the Resolution as it has been moved by my Honourable friend, Mr. Joshi, and the amendment moved by my Honourable friend, Mr. Mukherjee. I think Mr. Mukherjee appreciates the necessity of legislation on the part of Government for the purpose of giving protection to trade unionists; but he would drop the last line for fear that mischief-mongers might by such legislation escape scot-free, even though if they were instrumental in stirring up the workers for their own purposes.

Mr. Joshi, I am sure, would have no objection to meeting his wishes, and the Resolution as it is worded certainly meets those wishes, inasmuch as it provides for giving protection to *bona fide* trade unionists and trade union officials.

Now I come to the objections raised by the Honourable Sir Thomas Holland. Though there is a good deal of force in the arguments which he has put forward, I remain totally unconvinced as to the reason why he would not accept Mr. Joshi's Resolution. The only argument it seemed to me in which there was a good deal of strength, was, that while he wished from the bottom of his heart that something should be done to afford protection to trade unionists and trade union officials, he was not at this moment prepared to make any practical suggestions and that Government were, at the present moment or at an early date, not in a position to give effect to Mr. Joshi's Resolution. Now it may be, that the Government probably are not just now in a position to suggest a practical method of solving the question raised by my Honourable friend, Mr. Joshi. But the Honourable Sir Thomas Holland goes further. He challenges Mr. Joshi and asks him to bring forward, if he can, a Bill which will be in accordance with the objects of the Resolution he has moved. Now with due deference to the Honourable Sir Thomas Holland, I do believe that not only Mr. Joshi—I do not know whether Mr. Joshi would, but here are many other Members of the Assembly who would be quite prepared to bring in legislation for the purpose of giving effect to the Resolution which my Honourable friend has moved. I say this because I am unconvinced from the arguments advanced by Sir Thomas Holland. That he and the Government of India are in sympathy with the object of this Resolution, I have not the slightest doubt myself.

The only difficulty, in giving effect to the Resolution, is the practical one that they are at this moment not prepared to bring in legislation and, therefore, Sir Thomas Holland would ask us to throw off this Resolution. To me, Sir, it appears that it would be a mistake on the part of this Honourable Assembly to throw out a Resolution of this character.

In the first place we should be entirely misunderstood in the country, and justifiably so. We should not be helping to put down the present turmoil nor to calm it in any degree; but we should be enhancing it. I agree with the Honourable Sir Thomas Holland and my Honourable friend, Mr. Pickford, that we have unfortunately, in the country, to-day agitators who would take advantage of the ignorance of the workers for the purpose of furthering their own undesirable ends. I say, and I say emphatically, that if we reject this Resolution, the fact of our throwing out this Resolution will be used by those agitators to create and foster greater dissatisfaction among the ignorant workers whom, I am sure, all of us wish to protect.

We want to prevent exploitation of the workers by capitalists and by agitators who would use them for their own purposes. I say, therefore, that if this Resolution is not accepted, we shall defeat the object which all of us have in view, namely the protection of those who are being exploited by capitalists, and far worse are being exploited by mischief-mongers. I ask this House if we are prepared to do that having regard to the present situation of the country? At the same time we shall not be doing anything wrong or committing ourselves to any serious mistake by accepting the Resolution. On the contrary, we shall be making it clear once and for all that, so far as this Assembly is concerned, it is as anxious as the best worker who works in the interests of the labouring classes to secure justifiable protection for the working classes.

If the Government have any difficulty in suggesting practical legislation, I am sure that by the co-operation of Members, like my Honourable friend, Mr. Joshi, this difficulty can soon be removed, and if the Government are not prepared to undertake legislation in the terms of the Resolution, then, as I said before—and I repeat it again—that my Honourable friend, Mr. Joshi, himself, or any other Member who is in sympathy with the object of this Resolution would be prepared, in the course of a few days, to bring in a Bill to give effect to the Resolution. But, Sir, I want again to emphasise that we should be committing a great mistake at this moment, and we would be giving a handle to those who exploit labourers if we throw out this resolution. What is happening now in the country? There is a dispute as to whether there are, or are not trade unions. I submit, Sir, that to my knowledge trade unions have grown in sufficiently large numbers in the course of the last few years, but I do believe that they are not adequately organized. The want of sufficient organization in the so-called trade unions is not a matter of congratulations to the employers, but it is this fact which is confronting employers with great obstacles every now and then when a strike occurs or when a dispute has to be settled. I fully believe that if trade unions were properly organized and were recognised and if responsible officials were forthcoming, then I believe employers would welcome bodies which would mediate between them and the working classes in times of stress or difficulty.

I believe, Sir, that throwing out this Resolution is tantamount to taking a great risk for this Assembly, specially in view of the present situation in this country, and I therefore think that this Assembly will be well advised in accepting the Resolution of my Honourable friend, Mr. Joshi.

RAO BAHADUR C. S. SUBRAHMANYAM: Sir, the point before the House is a very simple one. My Honourable friend, Mr. Joshi, wants legislation to be undertaken by the Government. The Government tell us: 'Well, we are not equal to the work.' They go further and say: 'If you bring in a Bill, by all means do it.' Now, there are two simple statements, one by Mr. Joshi asking Government to introduce legislation—not so much to introduce legislation but to take the necessary steps to do certain things. That is one. Government say:

'We are unable to do it. We have not got the materials, and we apprehend dangers. That is, if we want to legislate on the lines you suggest, there are other parties who may have great many difficulties. We have to consult them.'

This seems to be more a businesslike position. Now, in considering this position, I should think with all deference to those who have spoken that the other larger question whether legislation on these lines should or should not be undertaken does not arise. It is far better for us,

in an Assembly like this, with various interests and people with various ideas, to confine ourselves to a definite point in carrying on this debate. Because some questions with which, for instance, I am not familiar may be discussed, and if gentlemen who are familiar with the subject take me away from the point, I should feel myself hopelessly at sea. Therefore, the simple point before the House now is whether the position taken by the Government that they are not equal to the work is a position which can legitimately be taken on a matter like this. I should think they can take that position. This is asking the Government to enter into a new field of activity, if I may say so—to legislate for labour and all these matters. Government say that they are not quite informed on the matter, but in the consideration of that question, no question of principle as to the protection of labour or as to the protection of employers does arise. The amendment now proposed makes the Resolution a little more vague. It is a very difficult thing if you accept the amendment. You have got a truncated proposition. If you accept the proposition, you commit yourself to some course of action, and you ask somebody else to do it. Well, Sir, I think the position I have taken, without committing oneself one way or the other, is a good one, namely, to accept the offer of the Government in a general way to refer the matter to the opinions of Local Governments and others interested. Of course, there is no formal amendment to that effect before the House. But that should satisfy the most ardent advocate of labour in this country—this inquiry with regard to this matter in quarters where we shall be able to get some facts and some definite ideas. Therefore, I think that on the whole question we are going away from the point before the House, and I would beg my Honourable colleagues in this Assembly to be so good as to confine themselves to the point at issue.

KHAN BAHADUR CHAUDHUR WIAJID HUSAIN : Sir, it is no use covering the ground which has been already covered by Sir Thomas Holland. But I would ask the Honourable Mover to recall to mind the history of trade unions in England, to think of the circumstances under which they grew, and of the manner in which they were developed. England took to trade unions at a time when she had reached a very high stage of industrial development and had also reached a very high standard of primary education. It was because she had reached such a standard of educational and industrial development that England was able to manage the trade unions, that she was able to get out of the labouring classes a large number of people who were able to manage the unions. How many people have we in India who, like Mr. Joshi, can manage one single trade union in a spirit of moderation, in a spirit in which they would not use the union as a means of mischief?

Then, there is another circumstance which has to be remembered. When the trade unions were organized—I should not use the word 'organized'—they were not organized by Government. They were a natural growth, there was no legislation which helped their growth and it was only at an advanced stage of development that legislation recognised them. For several decades, these trade unions remained unrecognised by the Legislature of England. It is a mistake to say that they were encouraged by legislation—when these trade unions were formed in England, the labouring classes in England could not be easily handled by the employers. The huge proportion of the population of England, which formed the labouring class at the time when these labour unions grew, could not possibly be handled by the employers, and it was necessary to have some organization, some machinery, some means of communication between the labourers and the employers of labour. Of course, in India, we have not reached a stage when the labourers could not be directly handled by employers. We must remember that barely 1 per cent. of the total population in India are working in factories, and that it is not impossible to handle the people directly without the medium of trade unions. There is another circumstance which makes the position in India very different from the position in England. In England, the main feature of the industrial development of that country was that labourers did not work for themselves. They worked for employers in factories. In India, you certainly have a certain class of labourers who work in factories. But you have another class of labourers who work for themselves, who are more interested in their work,

because they get a large proportion of the profits for themselves. You have a very small proportion of labourers who work for their employers, and labourers who do not work for their employers and get a large proportion of the profits themselves are the best persons to protect their own interests. There is a large difference between the economic condition of this country at the present moment and the economic condition of England at the time of the growth of these trade unions. Any book on economics in England would show you what a great difference there is between the economic structure of the two countries. In view, therefore, of the difference between the economic structure of the two countries, the educational standard of the two countries and the conditions under which labourers work including the organization of the population and so forth, I would suggest that the time has not yet arrived in India for encouraging the growth of trade unions, by means of legislation. After all, as Sir Thomas Holland has rightly pointed out, a trade union in the sense contemplated by the Act of England is as extinct as the Dodo. There is not a single trade union in India in the sense in which the Act of England contemplated.

For these reasons I oppose the Resolution.

THE HONOURABLE SIR THOMAS HOLLAND : I would suggest, Sir, a way in which we may narrow the issues before the House and so shorten the debate, which I am sure will be satisfactory to all of us. I am greatly impressed with what my friend, Mr. Jamnadas Dwarkadas, said. If we throw out this Resolution, there will be protests in the country, rightly or wrongly, and an unfortunate feeling of disappointment. I think, therefore, that we ought to explore every means possible to arrive at some agreement, because I feel that Mr. Joshi and myself have not disagreed except in the matter of when and by what means we can bring about the object he has in view. If Mr. Joshi could put in the words 'as soon as practicable' instead of the words 'at an early date,' I would be glad so far as this part of the Resolution goes.

MR. N. M. JOSHI : I do not object to the insertion of the words 'as soon as practicable.'

THE HONOURABLE SIR THOMAS HOLLAND : That removes the difficulty, because if we accept the Resolution in its present form we should at once have to frame a legislative measure. If the words 'as soon as practicable' are substituted, we could consult at once the Local Governments, and other bodies concerned through the Local Governments; but it seems to me extremely important that we should not move on lines that we know would be dangerous, without getting the advice of the Local Governments and of the bodies that will be affected. It is only because Mr. Joshi's original expression forces us practically to legislation at once in some form that, as I explained before, we had difficulty in accepting it. But now that he has accepted the words 'as soon as practicable,' may I suggest to him also that it would leave his Resolution in as good a form if he cut off the tail end of it by 'docking' it slightly shorter than suggested by Mr. Mukherjee; that is to say, stop at the place where it begins 'trade unionists and trade union officials from civil and criminal liability for *bona fide* trade union activities.' We see in the case of trade union activities, the so-called *bona fide* activities, a source of very great danger. I will give you an exaggerated illustration. It is exaggerated, but theoretically it is a case that might arise. A trade union official who is protected in this manner because of his *bona fide* activities on behalf of the union might escape being charged with the murder of his employer if the trade union official was sincerely convinced that the murder would lead to a rise in wages or, say, the conclusion of a strike, and that he had no malice whatever against the employer. That is an exaggerated illustration of course, but it does show you how dangerous it would be if we put the Resolution in the form in which it stands. It is the tail end of the Resolution that gives us our practical technical difficulties in drafting the legislation required and it is that part of the Resolution that we hope to be able to solve after consulting the Local Governments. If, therefore, Mr. Joshi will, as he has kindly accepted, substitute the words 'as soon as practicable' for the words 'at an early date' and then cut off the tail end of his Resolution and stop with the words 'and for the protection unions' the Government will be quite willing to accept it.

THE HONOURABLE THE PRESIDENT: The Resolution, as amended, reads:

'This Assembly recommends to the Governor General in Council that he should take steps to introduce *as soon as practicable* in the Indian Legislature such legislation as may be necessary for the registration of trade unions and for the protection of trade unions.'

MR. N. M. JOSHI: I have no hesitation in accepting the amendments proposed, because they will not practically make any change in my Resolution as they also show that it is necessary to give protection to the trade unions; and the only thing that the Honourable Sir Thomas Holland had done was that the whole Resolution is kept vague as to the sort of protection necessary. Sir, when I moved my Resolution, it was never in my mind that trade unionists when they committed a murder or other acts of violence, should be exempted from punishment. My object was not that trade unionists should be protected, even if they indulged in rowdyism or threw stones. I therefore used the words '*bona fide* activities.' Sir, I am glad that the Honourable Member for Industry realises the necessity for the protection of the workers, but he is not prepared to give them the protection which is given in England to English labourers. He says, that the English labourer is placed in privileged position and he is not willing to put the Indian labourer also in a privileged position.

The Honourable Member knows that in India there is legislation for depriving the working classes of this country of the ordinary rights of citizenship. They are regarded as different from the ordinary citizens. Does the Honourable Member know that there is an Act called the Workmen's Breach of Contract Act? Does he know that there are Acts, called the Assam Labour and Emigration Acts, the Madras Planters' Labour Act, the Madras Act No. V of 1866? In all these Acts the working classes are placed in a disadvantageous position. If the Government think that the workers of India should not be placed in a privileged position, they should not also be put in a disadvantageous position, then, why should they be made criminally liable for an action for which the ordinary citizen is not so liable? But if you once allow that the worker can be put in a disadvantageous position, as he is put, why should Government hesitate to put the worker in a privileged position in some respects? If Government think that the worker should not be put in a privileged position, let the Government at once come forward and remove all the Acts from the Statute Book which put the worker in a disadvantageous position.

Sir, there were other arguments used by the speakers who have dealt with my Resolution. Mr. Pickford said he did not want people to trade on the gullibility of the workers. Well, perhaps he wants to keep the monopoly of trading on the gullibility of workers for his class, namely the employers. If he does not want to trade on the gullibility of the working classes, why should he be afraid of trade unions?

Sir, another argument used was that there are no trade unions in this country, so why should we pass legislation providing for the protection of trade unions. The argument is not a sound one. As the Honourable Sir Thomas Holland knows, there were no co-operative societies when the Co-operative Societies Act was passed. Is he prepared to contradict that fact? Then some challenges were thrown at me. I was asked to name a few trade unions which exist in India. I could quite easily accept that challenge. But I ask, is this Chamber an examination hall? If so, I will give my answers and get a few marks. But, I do not think this is the place for offering challenges of this kind.

Then, one of the speakers said we should allow trade unions to grow naturally just as they will, Sir, that is just what I do not want. I do not want trade unions to grow in the natural way. If you allow them to grow naturally they will grow wild, and we ought to avoid that.

Sir, then, there are many objections raised in connection with the special kind of trade union legislation for which I ask. One of them was that I should not ask the Indian Government to follow slavishly the English trade union law. Sir, if the English trade union law is good,

I do not see any objection to our copying it here. If Mr. Pickford thinks the English law is bad, I think when he goes back to England he should agitate to get that legislation removed. As I have already explained, Sir, I am not against accepting the amendment, because the amendment gives whatever I want. When the legislation comes before the Council, there will be time enough to consider the matter in greater detail.

THE HONOURABLE THE PRESIDENT: The question is, that the Resolution, as amended, which runs as under, be accepted:

‘This Assembly recommends to the Governor General in Council that he should take steps to introduce, *as soon as practicable*, in the Indian Legislature, such legislation as may be necessary for the registration of trade unions and for the protection of trade unions.’

The motion was adopted.

APPENDIX. II.

Extract Sections 2, 3 and 4 from The Trade Union Act, 1871.

* * * * *

2. The purposes of any trade union shall not, by reason merely that they are in restraint of trade, be deemed to be unlawful so as to render any member of such trade union liable to criminal prosecution for conspiracy or otherwise.

Trade Union not criminal.

3. The purposes of any trade union shall not, by reason merely that they are in restraint of trade, be unlawful so as to render void or voidable any agreement of trust.

Trade Union not unlawful for civil purpose.

4. Nothing in this Act shall enable any court to entertain any legal proceeding instituted with the object of directly enforcing or recovering damages for the breach of any of the following agreements, namely;

Trade Union contracts when not enforceable.

1. Any agreement between members of a trade union as such, concerning the conditions on which any members for the time being of such trade union shall or shall not sell their goods, transact business, employ, or be employed:

2. Any agreement for the payment by any person of any subscription or penalty to a trade union:

3. Any agreement for the application of the funds of a trade union,—

(a) To provide benefits to members; or,

(b) To furnish contributions to any employer or workman not a member of such trade union, in consideration of such employer or workman acting in conformity with the rules or resolutions of such trade union; or,

(c) To discharge any fine imposed upon any person by sentence of a court of justice; or,

4. Any agreement made between one trade union and another; or,

5. Any bond to secure the performance of any of the above mentioned agreements.

But nothing in this section shall be deemed to constitute any of the above mentioned agreements unlawful.

* * * * *

Extract Section 7 from the Conspiracy and Protection of Property Act, 1875.

* * * * *

7. Every person who, with a view to compel any other person to abstain from doing or to do any act which such other person has a legal right to do or abstain from doing, wrongfully and without legal authority,—

1. Uses violence to or intimidates such other person or his wife or children, or injures his property ; or,
2. Persistently follows such other person about from place to place ; or,
3. Hides any tools, clothes, or other property owned or used by such other person, or deprives him of or hinders him in the use thereof ; or,
4. Watches or besets the house or other place where such other person resides, or works, or carries on business, or happens to be, or the approach to such house or place ; or,
5. Follows such other person with two or more other persons in a disorderly manner in or through any street or road,

shall, on conviction thereof by a court of summary jurisdiction, or on indictment as hereinafter mentioned, be liable either to pay a penalty not exceeding twenty pounds, or to be imprisoned for a term not exceeding three months, with or without hard labour.

Attending at or near the house or place where a person resides, or works or carries on business, or happens to be, or the approach to such house or place, in order merely to obtain or communicate information shall not be deemed a watching or besetting within the meaning of this section.

* * * * *

Extract Section 2 of the Trade Unions and Trade Disputes Act, 1906.

* * * * *

2. (1) It shall be lawful for one or more persons, acting on their own behalf or on behalf of a trade union or of an individual employer or firm in contemplation or furtherance of a trade dispute, to attend at or near a house or place where a person resides or works or carries on business or happens to be, if they so attend merely for the purpose of peacefully obtaining or communicating information, or of peacefully persuading any person to work or abstain from working.

(2) Section seven of the Conspiracy and Protection of Property Act, 1875, is hereby repealed from "attending at or near" to the end of the section.

* * * * *

No. 679-124 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 28th October 1921.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,

HOME DEPARTMENT (POLITICAL).

THROUGH

THE DIRECTOR, LABOUR OFFICE,

Bombay.

SIR,

I am directed to acknowledge receipt of your letter No. 1267-Pol., dated the 1st October 1921, and its accompaniments, in which my Committee were invited to submit, through the Director, Labour Office, their views upon the subject of a letter, No. L-925, dated the 12th September 1921, from the Government of India, Department of Industries, regarding the proposed introduction of legislation for the registration and protection of trade unions in India.

SERVANTS OF INDIA SOCIETY'S
BRANCH LIBRARY
BOMBAY

2. Before proceeding to examine the merits of the various tentative suggestions advanced by the Government of India in their letter, I am to state that my Committee are strongly of opinion that the proposal to introduce legislation for the registration and protection of trade unions at the present juncture is premature chiefly for the reason that the desire for such legislation does not come from the workpeople themselves, as has been the condition antecedent to the adoption of similar measures in other countries. If, however, it is the considered opinion of the Government of India that their obligations under the Labour Section of the Treaty of Peace, in respect of the recognition of the right of association for all lawful purposes by the employed as well as by the employers, cannot adequately be fulfilled in any other manner, then my Committee, without prejudice to the opinion above expressed, have no objection to the introduction of legislation provided that due regard is had to the exceptional conditions obtaining in that respect in India at the present time. In particular my Committee consider that the main object of such legislation should be to prevent the exploitation of the great mass of ignorant and illiterate workpeople by self-constituted leaders in the interests of their own political advancement or, in other words, to encourage the promotion of properly constituted labour unions upon an entirely and fundamentally different basis from that upon which the few so-called Trade Unions at present in existence are founded.

3. While my Committee hold very strong views on the latter aspect of the case they recognise that, in view of their illiteracy and lack of experience, the workpeople would be justified in securing the assistance, if available, of disinterested outsiders during the present stage of their co-operative development if they were assured that the persons in question were prepared conscientiously to carry out the wishes and desires, however inarticulate, of the workers' themselves. The difficulty which my Committee experience in the latter regard is that, so far as they can observe, the officials of the few incipient trade unions in existence in India at the present time owe their appointment not so much to any desire upon the part of the workpeople themselves for corporate action but rather to the fact that they themselves, desired, more or less from interested motives, the formation of the particular unions with which they are connected.

4. One of the reasons urged in the course of the recent debate on the question in the Legislative Assembly had reference to the advancement of democratic ideas in this country and a general awakening of labour to the conditions obtaining at present in that respect. Without encroaching upon the moral issue involved in an argument of the above nature, I am to state that my Committee note with considerable curiosity the absence of any reference by the Government of India to either the nature or results of trade union legislation in the most democratic country in the world, namely America. It may, therefore, be of interest to quote certain remarks made recently by the Chairman of one of the largest industrial concerns in that country upon the same subject.

5. In the course of his speech at the Annual Meeting of Stockholders of the United States steel Corporation held in April of the present year, the Chairman of the Corporation emphasised certain factors which, when the question of labour unions was under discussion, were commonly overlooked or, at least minimised, and said :—

“ In the United States not more than ten to fifteen per cent. of labor is, or was at its highest point during the War, actually included in the membership of the Unions. Also that the workmen do not voluntarily join the unions, do not seek the opportunity, do not search for leaders to form and maintain organisations ; and on the contrary, that self-appointed leaders who expect to receive pecuniary benefit, have been and are constantly and persistently soliciting the workpeople to become members. These leaders create and maintain the organisations at the expense of those who are actually workmen and join through intimidation, overpersuasion, false promises, misrepresentation or because of the use of other vicious or unworthy methods.”

6. The speaker went on to say that it was the common belief that the workmen, as a rule, knew nothing and had little to say in the management of the affairs of the unions. He continued:—

“Therefore it is plain that the public speaker or writer who assumes that the Union labor leaders represent “Labor” as a class is mistaken—first, because a comparatively small percentage of labor is connected with the Unions, and, secondly, because a relatively small number of the members of the Unions actually participate in any action taken. Of course, under some circumstances, as a result of coercion, threats, insults and wild promises, members of the Union, not previously consulted, may and do temporarily join a movement precipitated by the leaders and thus for a time nominally increase the membership.”

7. If the remarks above quoted correctly represent the position in America to-day, and they have never been seriously controverted, my Committee submit that they describe with even greater truth the conditions prevailing in India at the present time. Furthermore, when it is realised that the “labor” to which they refer is probably better educated and more imbued with democratic ideas than that of any other part of the world and that Indian labour, besides being both ignorant and illiterate, represents only a fraction of the population of the country, it is unnecessary to add that the general trend of the argument, namely that the interest of neither employers nor employees demand the statutory recognition of trade unions, or even emphasise their necessity, is capable of, at least, equal application to Indian conditions and, of that account alone, is deserving of more earnest consideration from the Government of India than is shown in their letter or can be found in the utterances of their officers during the course of the discussion in the Legislature.

8. My Committee, however, do not desire to labour the general question of the necessity for trade unions in India as they recognise that their arrival upon a considerable scale is only a matter of time. Nor do they wish it to appear that they desire to oppose any measures of a practical nature designed to secure the adequate protection of the permanent well-being of the workpeople themselves. At the same time, however, I am to state in the strongest terms at my command that my Committee deprecate the policy of slavish adherence to the provisions of the existing English Acts which would appear to be foreshadowed in the present tentative conclusions arrived at by the Government of India in the above respect. My Committee particularly desire to affirm their views in that connection on account of the admittedly unsatisfactory nature of the present labour position in the United Kingdom due, they consider, in no small measure, to the manner in which the provisions of the Acts in question have been found to operate.

9. I am now to refer to the specific points in the letter from the Government of India in regard to which the views of my Committee are particularly invited.

With reference to paragraphs 6, 7 and 8, I am to say that my Committee approve the suggestion that the proposed legislation should provide, in addition to the general definition of trade unions given in the English Statute of 1876, for a specific enumeration of the legitimate aims and objects of such unions and that amongst the latter might be included the powers, in respect of the application of trade union funds to certain political purposes, for which Section 3 of the English Act of 1913 makes provision.

10. My Committee are also prepared to approve generally the views expressed by the Government of India in paragraphs 9, 10 and 11 (Protection of Trade Unions) although they are not in a position to say to what extent the English precedent mentioned in paragraph 10 should be followed.

11. With regard to the question of the special provision to be made for trade union funds, my Committee agree with the suggestion contained in paragraphs 12 and 13 provided that the provisions of Section 11 of the English Act of 1871 are embodied in the Indian Act and particular care exercised in the administration of the latter Act in that respect.

12. While it will be observed that my Committee are prepared generally to approve the proposals of the Government of India in the foregoing regard, they take the strongest possible exception to the suggestion, contained in paragraph 15, that registration in all cases should be optional. Such a proposal, if adopted, will defeat the very objects of the proposed legislation as my Committee cannot believe that the desirability of their union possessing "a legal entity" will prove to be so powerful a consideration as to outweigh in the minds of either the workpeople, or even their political supporters, the many disadvantages, from their point of view, of the legislation proposed, particularly in regard to the administration and audit of the union's funds.

13. Nor can my Committee see how any permanent amelioration of existing conditions in the manner proposed can be effected until the workpeople are able to join a union with the definite assurance that even if it is under the management, for the time being, of people whose interests are not necessarily identical with their own they will be afforded the full protection of the law. A further consideration, although a minor one by comparison, is that the mere fact that registration is compulsory will prevent, to a great extent, the growth of mushroom organisations which have been so prominent a feature of recent industrial disputes and so fruitful a source of revenue to their self-appointed leaders. Provided, however, that the principle of compulsory registration is adopted my Committee have no objection to the introduction in the Indian Act of the provisions set forth in paragraphs 16 and 18 and they consider that they should be included in the statute itself.

14. My Committee concur in the suggestion that the principle underlying the English law in the matter of the liabilities of trade unions, and set forth in paragraphs 20 and 21, might be incorporated in the Indian law subject to the modifications proposed in paragraph 22, with the exception of the principle embodied in Section 4 of the Trade Disputes Act of 1906 which is equally indefensible whether viewed in the light of the situation to which it has given rise in England or the very different conditions obtaining in this country. In this connection I am generally to endorse the views expressed by the Hon'ble Sir Thomas Holland during the course of the debate in the Legislative Assembly and the further consideration in that behalf adduced by the Government of India in paragraph 24 of their letter.

15. Finally I am to state that my Committee are opposed to the introduction in the Indian law of any provisions that may tend to countenance the practice of picketing in any shape or form. They are of opinion that the provisions of the existing law in India are entirely inadequate in that respect and they consider that advantage might be taken of the opportunity provided by legislation of the nature now under reference to impress upon all concerned the fact that, if organised labour is henceforth to enjoy greater privileges, it must also assume responsibilities in kind. Proper exercise of responsibilities, however, can only come with experience and until the latter condition obtains in the case of trade unions in India, my Committee submit that, in the matter of picketing, their sense of responsibility should be quickened in the manner proposed in the penultimate paragraph of the Government of India's letter.—I have, etc.,

C. B. SAYER,

Secretary.

Appendix R.

WORKMEN'S COMPENSATION.

PROPOSED LEGISLATION.

No. 264—D.

GENERAL DEPARTMENT,

Bombay, 3rd October 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I am directed by the Governor in Council to forward herewith a copy of this Government Order No. 264, dated the 12th September 1921, and accompaniments regarding legislation for the provision of compensation of workmen for injuries received by them in the course of their employment and to request that you will be so good as to favour Government with the opinions of your Association on the questions raised in the Government of India's letter by the 31st of October especially on those with which your Association is concerned.—I have, etc.,

S. N. ZIMAN,

Deputy Secretary to the Government of Bombay.

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Order No. 264.

SECRETARIAT, FORT, BOMBAY.

12th September 1921.

*Letter from the Government of India, No. L.—859, dated the 29th July 1921.

ORDER.—Copies of the letter from the Government of India and accompaniments and of the note* prepared by the Director, Labour Office, on Workmen's Compensation Acts should be forwarded to the Honourable the Chief Justice and Judges of His Majesty's High Court of Judicature, Bombay, the Remembrancer of Legal Affairs, the Commissioners of Divisions the Commissioner in Sind, the Collector of Bombay, the Director of Industries, the Millowners' Association, Bombay, the Indian Merchants' Chamber and Bureau, Bombay, the Chambers of Commerce, Bombay and Karachi, the European Textile Association, the Social Service League, the Trades Union Congress and the Kamgar Hitwardhak Sabha, and they should be requested to favour Government with their opinion in general on the provisional views of the Government of India with regard to the proposed legislation, and in particular on each point referred to in paragraph 22 of the letter.

2. The Agents, B. B. and C. I. and G. I. P. Railways, the Bombay Engineering Employers' Association, the Chairmen, Bombay and Karachi Port Trusts, the Shipping Master, Bombay, and the Superintendent of Telegraphs, Bombay Circle, should be requested to favour

Government with their views on the proposal as far as they would effect workmen of the special occupations concerned. The Revenue, the Public Works and the Home Departments should be requested to offer their remarks on the reports submitted by their officers, who should all be requested to submit their replies by the 31st of October 1921.

3. A copy of the letter should also be forwarded to the Director of Information, and he should be requested to give wide publicity to it as desired by the Government of India. The letter from the Government of India has been published in the *Bombay Government Gazette*.

By order of the Governor in Council,

S. N. ZIMAN,

Deputy Secretary to Government.

ACCOMPANIMENT TO GOVERNMENT ORDER, GENERAL DEPARTMENT, No. 264, DATED THE 12TH
SEPTEMBER 1921.

Workmen's Compensation Acts.

India alone of the chief industrial countries of the world has no Workmen's Compensation Act. The United Kingdom, the United States, France, Germany, Belgium, Japan, Switzerland and Italy have legislation providing for compensation to workmen disabled in the course of their work. Germany passed legislation as far back as 1884, the United Kingdom in 1897, France and Italy in 1898, the United States in 1908, Japan in 1911 and Switzerland in 1912. The Dominions (South Africa, Australia, New Zealand, Canada) have also legislation of this nature. In some cases such legislation is federal or imperial; in others provincial, *e. g.*, in Australia and Canada. These Acts do not imply a fault on the part of any individual and provide for compensation for death or injury in the case of accidents occurring in the course of the worker's employment so that ensuing hardships are minimised to the sufferer and his dependants.

2. *Scope of the Acts: (1) Industries and Occupations.*—Workmen's Compensation Act do not cover all industries, although there are a few which do embrace all industrial employment. As a general rule, factories, mines, railways, building and engineering works are included. In some countries agriculture, navigation, and domestic service are included. The English Act of 1907 covers "any employment"; the French Act and the Acts of several American States include almost all industries. Most of the State laws of the United States, however, cover occupations other than agriculture and domestic service, and some apply to certain specified or scheduled "hazardous employments." One American State Act details 450 such employments.

3. *Scope of the Acts: (2) Persons.*—The class of persons who come within the purview of the Acts varies in different countries. In some countries, such as Germany, Italy and Holland, only manual labourers and in some cases overseers are ordinarily covered by the Acts. Non-salaried employees, in other words, are entitled to benefit. In the British Empire, in the States of the American Union, and in France salaried employees are with certain reservations included. In the English Act those who not being manual labourers earn more than £250 per annum are excluded. A Committee appointed to examine the English Act have proposed in 1920 that several new classes of workers should be included, in addition to the 1 million workers already within the scheme. These include non-manual workers whose rate of remuneration does not exceed £350 per annum as against £250 the present maximum. It is not unusual to prescribe a maximum limit of earnings beyond which employees are excluded, *e. g.* the Acts of New Zealand and Germany.

4. *The Amount of Compensation.*—The most general principle is to fix compensation based on the worker's earnings. Only in a few cases is a rate fixed regardless of individual earnings. In fatal cases the compensation to be paid to those wholly dependent on the deceased is frequently limited to three years' wages with minimum and maximum limits. It is unnecessary in this connexion to instance British Empire legislation and that in some of the American States. Where there is a widow and dependent children pensions usually range from one-half to two-thirds of the wages of the deceased, with of course a maximum limit. The widow's pension alone amounts to 20 per cent. and there are additional allowances for each child. The Committee on the English Act recommended (1) £250 for a widow, and a weekly allowance of 10s. for the first child under 15, 7s. 6d. for the second; and 6s. for every other child; (2) where other total dependents are left, excluding those in (1), £250. Funeral and medical expenses the Committee proposed should be increased to £15. In cases of total disablement, a periodical payment based on average earnings, one-half or three-fifths (in some cases with a maximum limit) is fixed in the vast majority of countries. Payments are made as a general rule throughout the life of the disabled worker. The Italian Act provides for a payment equal to six years' wages and the Spanish Act to three years' earnings. In some of the American State laws payments are limited from four to ten years. In cases of *temporary* total disablement it is customary in many countries to pay the same as for total disablement although in some, *e.g.*, France one-half instead of two-thirds is payable. The Committee on the English Act recommend in the case of total disablement two-thirds of the average weekly earnings, with a maximum of £3 a week. For partial disablement compensation is in most countries determined by loss of earning capacity. In this connection the Committee on the English Act recommend two-thirds of the difference between the average weekly earnings before and after the accident. It is not unusual also to limit the period of payment for injuries specified in the Act. Two-thirds for example of the average weekly earnings are paid in the New York Law for a period of from 15 weeks for a loss of a fourth finger to 244 weeks for a hand and 312 weeks for an arm. In many countries medical treatment is provided in addition to these payments.

5. *Compulsory and Non-Compulsory Insurance.*—Many countries make insurance on the part of employers compulsory as security for payments. In some countries, however, for example France, insurance is voluntary. In all but eight European countries and two American States (where employees contribute part of the expense) the whole burden of compensation rests upon the employers. In some countries there is a State insurance fund. In New Zealand provision is made by the Government Accident Insurance Act, 1908, and by a State Department which insures employers against risk. There are also private insurance companies which undertake these risks and are regulated to some extent by the Accident Insurance Companies Act, 1908. The Committee of the English Act referred to above were not in favour of a system of State insurance. The Committee recommended (1) State supervision of rates of premium of insurance companies with a view to the restriction of their expenses and profits in workmen's compensation business; not more than 30 per cent. of the premium income to be expended in profits, management expenses, and payments for commission to agents, the latter not to exceed 5 per cent. of the premium and the maximum rates to be approved or fixed by a Government Official; (2) mutual associations to be placed under the same obligations as insurance companies as to (i) setting aside funds to meet liabilities and (ii) furnishing returns; (iii) every employer other than Government, a local or other public authority, a statutory company, or a house-holder in respect of servants not employed by him for the purpose of his trade or business, and, under certain circumstances, firms whose pay-roll for three years averages over £20,000 and who are "self-insurers"—to insure against workmen's compensation risks.

6. The English Act and other Acts such as those of the States of the Australian Commonwealth, New Zealand, and recent Acts, *e.g.*, those of Brazil (1919), etc., may be seen at the Bombay Labour Office.

GENERAL DEPARTMENT.

BOMBAY, 7th September 1921.

No. 264.—The following notification by the Government of India, Industries Department, is republished :—

“No. L-859, dated Simla, the 4th August 1921.

The following letter from the Government of India to Local Governments and Administrations is published for general information :—

No. L-859.

GOVERNMENT OF INDIA,
INDUSTRIES DEPARTMENT,

SIMLA, the 29th July 1921.

The Secretary to the Government of Bombay,
General Department.

SIR,

I am directed to state that the Government of India have had under consideration the question of legislation for the provision of compensation to workmen for injuries received by them in the course of their employment. The Government of India are of opinion that the time has now arrived for legislation with this object in view. There are indications of a considerable expansion in the near future in the number and size of industrial establishments. Moreover machinery and power are being employed in factories to a much larger extent than was the case before. Mines are being worked at greater depths and very often with power machinery. The transport industries are developing. Until recently there were practically no industries in India which could be reasonably described as ‘dangerous.’ It is probable, however, that the next few years will see the establishment of industries of this category, whilst increased complexity will tend to make existing industries more liable to personal risk. I am to forward for the consideration and criticism of the Local Government the provisional views of the Government of India with regard to the nature of the legislation that seems to be necessary.

I am to point out that according to item 26 (g), Part II of Schedule I of the Devolution Rules, the welfare of labour including provident funds, industrial insurance (general, health and accident), and housing, is subject to Indian legislation, and that the Government of India consider it desirable that compensation for injury throughout India should be carried out on uniform lines.

2. The Government of India are advised that, in a large class of cases, it is impossible for a workman, under the present law in India, to recover damages by suit from his employer for physical injuries sustained in the course of his employment. Under the Common Law of England a master is liable to his servants only for injuries caused by his own negligence. An employer is not liable for injuries caused by the negligence of a fellow-servant, and in most industrial establishments the negligence of other workmen is responsible for a large proportion of the accidents which overtake employees. In England, this disability was removed by the Employers’ Liability Act of 1880, and the Workmen’s Compensation Act of 1906, but the Government of India understand that the Common Law principle above stated would still be applied by the Civil Courts in India. The legal position of the workmen in India is therefore far less favourable than that of the workmen in England at the present time.

3. Apart from the position in common law, the ignorance of working men and their inability to undertake extensive litigation place them in a disadvantageous position in suits for compensation. For these reasons most civilized countries have found it necessary to pass statutes defining the compensation for physical disabilities arising in and out of the course of

employment. These considerations apply with at least equal force in India, where the great majority of working men are still illiterate, and where few of them have the means necessary to institute and carry on suits for damages. It is true that some liberal-minded employers—and this includes the railway administrations—do pay compensation on such occasions. But the amount paid is not based on uniform rules. In any case the Government of India feel that a matter which concerns the welfare of the working classes so closely cannot any longer be left to the uneven generosity of employers.

4. There is, however, room for considerable difference of opinion with regard to the actual limit of the protection that should be extended to workpeople in this respect. It would probably be wise to include in the Act a clause or clauses defining the liability of employers for accidents and removing any disabilities under which workmen suffer at present in this respect. These clauses could be made general in their application. They would merely make it possible for any person employed to sue his employer for compensation for injuries sustained in the course of, and as a result of the employment, and might follow sections 1 and 2 of the English Employers' Liability Act of 1880 (see Appendix I). At the same time the necessity of proving negligence which these clauses enforce is now regarded by many as inequitable, and in framing legislation for this country it might be wise to dispense with this feature of the English Act quoted. In all recent legislation of this type, it is unnecessary to prove negligence in order to establish a claim for compensation.

5. The main portion of the Act should of course deal with compensatory benefits. The Government of India think that these benefits should be limited to industrial workers and that it is not at present practicable to extend their application to agricultural workers or to domestic servants. I am to suggest that the classes to be covered by the main provisions of the Act should be workers in factories, mines and in transportation services, *e.g.*, on railways, on ships and in docks. It is in such occupations that accidents are most numerous, and the figures given in Appendix II afford a strong argument for the inclusion of those branches of industry to which they relate. As the proposed legislation, by its very nature, will be designed to give the working classes some form of insurance against disability, it is desirable to confine its operation to those who are unable, by reason of the smallness of their earnings, to make provision for incapacity resulting from accidents, or to provide for their dependants in the case of their death. This is effected in England and elsewhere by a provision that the Act shall not apply to persons in receipt of salaries higher than a certain fixed limit. The Government of India consider, however, that it would be preferable to avoid such a monetary limit by defining accurately the classes to which the Act should apply. Thus it might apply to manual workers only, except on railways, where it will probably be necessary to widen the definition so as to include, at least, the whole of the running staff.

6. In respect of factories, it will probably be necessary to adopt a definition of factory differing from that used in the present Factories Act and from that inserted in the amending Bill now before the Legislature. Both these definitions are elastic, *i.e.*, they make it possible for an industrial establishment to be brought within the definition by executive order. The considerations that justify bringing a factory under the Factories Act may be quite different from those that justify the application of a Workmen's Compensation Act to that factory, and the opposition of small factory owners to the inclusion of their establishments within the Factories Act would be greatly strengthened if such inclusion involved also increased liability for compensation to their employees. I am to suggest that the Act should apply,—

- (1) to all industrial establishments using mechanical power,
- (2) to all industrial establishments which carry on work of a hazardous nature (*e.g.*, those involving processes dangerous to health) whether they use mechanical power or not.

7. Another question of some difficulty is whether the Act should be extended to seamen. Two classes of seamen require consideration, namely, those serving on ocean-going vessels and those serving on vessels plying on inland waters. With regard to the former, it should be remembered that Indian seamen serving on ships registered in the United Kingdom already received the benefit of the British Workmen's Compensation Act, 1906, and the Government of India believe that there are very few ships plying in Indian waters which are registered in India. From the returns collected from ports of registry in 1915 it appears that in that year, with the exception of 10 small steamships with an aggregate tonnage of less than 2,500 tons, the only ships registered in India under Act X of 1841 were sailing ships. It is possible that employment on a sailing ship might reasonably be held to come within the second of the two criteria suggested in the preceding paragraph of this letter, and if it be practicable to apply the Act such sailors should be protected. But the Government of India are inclined to doubt whether the Act should be applied to seamen serving on sailing ships. Many of these ships are very small (the average tonnage of the 727 ships registered in 1915 being less than 100 tons) and it is probable that many of them are mere fishing craft. If sailing vessels are excluded, only seamen serving on the few steamships registered under Act X of 1841 will be eligible for the benefit of the Act, unless indeed the Act is applied to service on the numerous tugs, motor-boats and steam launches which ply in ports and harbours. It will be seen that the question is one which will largely turn on the experience of maritime Local Governments. Similar difficulties arise in respect of seamen serving on inland water vessels. It will generally be held impracticable, it is thought, to apply the Act to service on the small country boats, lighters and sailing craft, which ply on inland waters, and if the Act is applied at all to inland seamen, it is thought that it should be applied only to service on vessels coming within the operation of the Inland Steam Vessels Act. The difficulty here is that the expression "Inland steam vessel" covers so large a variety of ships. It includes steam vessels of all types from small electric launches and motor vessels to the large steamers which ply on the Irrawaddy and the Ganges.

8. The list of occupations given in the preceding paragraphs might be enlarged with advantage. Possible additions are the building trades and telegraph and telephone services. It is desirable, too, to include all persons engaged in dangerous or unhealthy occupations which do not come under the classes named above. I am to invite the particular attention of the local Government to the question of the classes to be included and of their definition.

9. I am now to deal with the question of the conditions which would govern the grant of compensation. The English Act includes "personal injury by accident arising out of and in the course of employment." It also includes diseases "due to the nature of" the employment and specified in a schedule. The phrase "arising out of and in the course of employment" has been copied in a large number of Dominion and American Acts. It has given rise to an unusual amount of litigation in England and elsewhere. But a departmental committee, which met in England in 1920 to consider possible improvements in the English Act and system, was opposed to any alteration in the phrasing of the Act in this respect. The meaning of the phrases quoted above has been made clear by a large body of case law and the Government of India think that it will be difficult to adopt a different phraseology in the Indian enactment. As regards exceptions, these should, of course, include intentional injury. They might also include injuries due to the "serious and wilful misconduct of the employee", as in England and elsewhere, and injuries resulting from intoxication. But as the multiplication of exceptions involves an increase of litigation to the disadvantage of the employee, the Government of India think that the exceptions should be as few as possible. I am to invite the opinion of the local Government on this question.

10. The Act should apply in the case of fatal injuries and all injuries, that are not trivial. The definition of these might follow the definition of grievous hurt in the Indian Penal Code.

This would have to be supplemented by the inclusion of diseases and injuries which involve no definite period of complete incapacity but which result in permanent partial disablement (*e.g.*, Hernia).

11. The Government of India think that the whole of the cost, for the time being at any rate, must fall on the employer. The only alternative to this is a contributory system of State insurance similar to those adopted in certain continental countries, and this is at present out of the question in India. It will be necessary to prohibit "contracting out" (*i.e.*, the practice by which workmen can contract themselves out of the benefits of the Act). There appears to be no sound reason for preventing the employers from insuring their risks. It is true that, if insurance were prohibited, employers would be much more careful to prevent accidents than if they paid a flat rate to an insurance company. But insurance companies will naturally scrutinize the safety precautions before granting policies, and a serious accident, if uninsured, might prove the ruin of a small employer.

12. The question of the scale on which compensation should be paid is one of considerable difficulty. In some of the existing Acts in other countries, *e.g.*, Great Britain, the scale of compensation has a considerable measure of elasticity. A fairly wide discretion is left to the adjudicating authority to adjust the compensation in any particular case to the merits of the case. In other Acts, and more especially those in force in the majority of the United States of America, the scale is as rigid as possible. The compensation payable depends strictly upon the injuries received and on the wages of the man injured, and an attempt is usually made to prescribe for the commoner injuries fixed amounts of compensation which cannot be varied in any circumstances. With an elastic scale of compensation it is possible for the competent authority to consider the circumstances of any particular case and to fix the compensation with regard to the merits and needs of that case. It is obvious that similar injuries do not always involve similar loss or hardship, *e.g.*, the loss of a left hand might render one man quite unable to pursue the occupation he had previously followed whereas to another it might mean little more than personal inconvenience. Also with an elastic scale the deciding authority can have regard to various factors such as the age and circumstances of the person injured, or his share in the responsibility for the accident. But the Government of India think that these advantages are more than outweighed by the disadvantages attaching to an elastic scale. Such a scale acts as a direct incitement to discord and litigation. It diminishes very greatly the sense of security which it is one of the main objects of the Act to create. And the divergencies which are bound to occur between case and case and between tribunal and tribunal would give rise to bitterness of feeling among both parties and to distrust of the administering authority. A rigid scale will often act arbitrarily. But it enables each party to determine, in the great majority of cases, without reference to any authority the compensation which is due and is thus likely to act more smoothly and more economically. The Government of India think that these considerations have special force in India where few working men have the knowledge or the resources required to contest disputes. If this conclusion is accepted, an endeavour should be made to frame fair and equitable schedules. In the following paragraphs a suggested scale is outlined, and I am to invite the criticisms of the local Government on it.

13. Schedules of compensation are almost invariably based upon the wages received by the injured man at or shortly before the time of the injury. Such a basis automatically provides the adjustments necessary to make the compensation payable suit the circumstances of the persons to be compensated. Experience has shown, moreover, that even in countries where customs and conditions favour the profitable investment of savings, a greater economic benefit results from a continuing series of payments than is provided by the award of lump sums. Compensation should therefore take the form of a series of periodical payments based upon the wages received by the person injured and determined by the injuries sustained.

14. The object of an Act of the type contemplated is not so much the provision of facilities for the recovery of damages due for a civil injury as the mitigation of the hardship resulting from disablement in industries. Compensation therefore should be, and in other countries usually is, regulated by the above principle. Consequently, in determining the compensation that should be paid for fatal accidents the chief factor is the number and relationships of the dependants of the deceased person. I am to suggest that, in such cases, compensation should take the form of (a) a specified sum, *e.g.*, two months' wages, to cover the funeral expenses of the deceased with (b), in cases where dependants survive, the payment for a specified and uniform period of a percentage of the deceased's wages regulated by the dependants surviving. It will probably be wise to limit the dependants to widows, legitimate children and parents, as the introduction of other relatives would certainly lead to fraudulent claims and numerous disputes. Children might be defined as persons under the age of 15 years, which it is now proposed to adopt as the upper limit of age for children under the Factories Act. As regards the period of payment the Government of India consider that 5 years would be suitable. A table of percentages fixed according to dependants will be found in Schedule I. To take an example, if the above suggestions are adopted and a man is killed leaving a widow and two children of 9 and 12 years, the widow will receive a lump sum equivalent to two months of her husband's wages together with a regular payment equivalent to 45 per cent. of the husband's wages until the elder child reaches 15 years of age. Thereafter the regular payment will be 40 per cent. of the deceased's wages until 5 years have passed since the date of his death. Where death occurs a long time after the accident which caused it, it will probably be necessary to make some allowance for compensation for disability already paid, by shortening the period during which compensation for death is payable.

15. In the case of disability the Government of India propose to follow a large number of American Acts and to allow a fixed percentage of wages for a specified period. For total disability I am to suggest that half wages should be paid during the continuance of such disability subject to a maximum of 8 years. The payment for permanent total disability would thus be greater than the maximum possible amount payable for a fatal accident. But there is obviously nothing illogical in this, and, indeed, it may be questioned if the payment proposed should not be enhanced where the disability is such that the injured man requires an attendant, *e.g.*, in the case of complete loss of eyesight. Payment for partial disability should be so fixed as to bear a proportion to the payment for total disability similar to the ratio between the loss of earning capacity in the two cases. Where the injury is of a clearly defined type, *e.g.*, the loss of a limb, it is not difficult to fix by schedule the amount of compensation payable. Logically, this should take the form of a payment based on the payment for total disability and representing a percentage of it, and continuing for the full period (a period of 8 years is suggested) during which payment is to be made for total disability. It has been found preferable in practice to express it rather in the form of the same periodical sum as that paid for total disability, but to reduce the period to suit the injury. To take an example, the loss of an arm may be regarded as giving rise to a 50 per cent. disability, *i.e.*, it is supposed to reduce the wage earning capacity of the average worker by 50 per cent. The compensation payable for complete permanent disability is 50 per cent. of wages for 8 years. The compensation payable for the loss of an arm should therefore be 25 per cent. of wages for 8 years. But it is more convenient to express this as 50 per cent. of wages for 4 years. Such a method avoids the introduction of a series of trifling payments over a very long period and is in the nature of a compromise between that system and the payment of a lump sum. In the case of an injury regarded as creating a 5 per cent. disability it would obviously be most inconvenient to prescribe payment of $2\frac{1}{2}$ per cent. of wages regularly for eight years and it is much simpler to pay 50 per cent. of wages for a few months, and quite as equitable. In Schedule II attached to this letter a table of periods for specific injuries is given. The period shown opposite any particular injury is the period for which it is proposed to prescribe the payment of half wages on account of that injury.

16. It is obviously impossible to bring all injuries within such a schedule. For injuries not falling within this schedule, payment should be based on the same principle, *i.e.*, the competent authority should determine the percentage of wages earning capacity lost and express the compensation as a similar percentage of the compensation payable for complete permanent disability. In most of the cases now contemplated it will not be possible to allow for the comparative loss sustained by varying the period instead of the amount of the payments for it will frequently be difficult to determine at once whether the injuries are likely to be permanent or not. Power might be given to the competent authority to express the compensation in larger sums over a shorter period where—

(a) the parties agree to this course, or,

(b) it is proved that the injury is permanent. In this connection the possibility of varying the amount of compensation on account of subsequent increase or decrease in earning capacity due to the development of the injury should also be borne in mind.

17. The case of injuries to minors requires special consideration. Where a child is totally disabled owing to a factory accident the loss sustained is more serious than that caused by a similar accident to an older employee. But, if compensation were paid on the scale suggested above, the amount payable would be very small, and in most cases insufficient even for bare subsistence. I am to suggest therefore that compensation for injuries to minors should be fixed on a scale based on full wages and not on half wages, *i.e.*, that it should be double the corresponding compensation for adults. Compensation to dependants on the other hand might be given in the case of adults only.

18. The possibility of requiring employers to provide medical and surgical aid in the case of accidents should also be considered. Some of the statutes in force in other countries secure for the workmen free medical and surgical attendance during disability. The choice of the medical attendant in such cases usually rests with the employer, and a clause is sometimes added by which the employee is deprived of all compensation if he refuses or wilfully neglects to take advantage of the facilities provided by the employer. It is obviously in the employer's interest that injured workmen should receive the best medical care that can be provided; in many cases prompt medical attendance reduces very greatly the effects of an accident that would otherwise produce serious and lasting effects. It is clear that the choice of the medical attendant cannot be left to the employee if it is the employer who has to pay. Quite apart from the grave administrative difficulties that are involved in such an arrangement, it is inequitable that an employer should be asked to provide payment for treatment which he is powerless to control and which might result in increasing the bill he has to pay for compensation. To compel employers to provide medical attendance would probably excite considerable opposition, not only from the smaller employers whose expenses would be extremely heavy, but also from a considerable proportion of employees, who would object to undergoing the treatment prescribed. At the same time the Government of India think that it is desirable that employers who are willing to provide medical attendance should be encouraged to do so, and that it is unreasonable to ask an employer to pay compensation for results which medical attention could have prevented, when he was anxious to supply that attention. I am therefore to suggest that where an employer offers to provide free qualified medical and surgical attention and that offer is not accepted, the employee should be debarred from claiming any compensation. Many leading employers already provide free medical aid. This proposal should encourage others to follow their example and should also minimize the injuries resulting from accidents.

19. There remains lastly the question of the administration of the Act. However well-constructed the Statute may be, there will be many cases that cannot be settled without reference to some tribunal. And it will be necessary to set up and maintain machinery for enforcing

the Act. In England both these functions are exercised by the ordinary Civil Courts, elsewhere it is more usual to have a special authority. There are two distinct advantages in making use of existing Courts. In the first place, the questions of law arising out of an Act of this type are frequently intricate, and it is essential that the deciding authority should have some judicial experience. Secondly, it is important that workmen making claims for compensation should not be compelled to travel long distances to place their cases before the tribunal concerned, and it is clearly impossible for Government to set up even one special tribunal in every district. On the other hand, procedure in the Civil Courts is both intricate and expensive, and, under ordinary conditions, it might happen that many working men who were entitled to compensation would find themselves unable to face the litigation involved. Even when they had obtained a decree they might be unable to enforce it, as it would obviously be unprofitable to institute a series of execution proceedings for small weekly payments against their employer if he paid irregularly or refused to pay. So that, if the Civil Courts were entrusted with the decision of the cases, it will probably be essential to adopt some simpler form of procedure than that used for ordinary cases. It may be necessary to grant summary powers and to limit the jurisdiction to Judges of status not lower than that of a District Judge. It may also be desirable to follow the English law in regard to declaring that decisions on facts given by the original court will be final, and that a right of appeal will lie only on questions of law.

20. Another alternative to the decision of the cases by the Civil Courts or by special tribunals is the entrusting of these cases to Magistrates or to Revenue Officers. Some such procedure as that at present in use in maintenance cases under the Criminal Procedure Code might be adopted, though it would, of course, be made clear that proceedings under a Workmen's Compensation Act had nothing of a criminal nature, and the procedure to be followed should be specially laid down in the Act. The objection to this course is that the points of law involved will often be difficult, and it is undesirable that officers of the standing of Magistrates should be entrusted with suits that may involve considerable sums of money. In view of these objections, the Government of India are not disposed at present to adopt this alternative. In every large industrial centres it may, however, be necessary to have full-time tribunals and the presiding officers would then be specially selected.

21. It may be necessary to provide for the imposition of special penalties where an employer has deliberately evaded his liabilities under the Act. Such fines would be imposed only in clear cases, *i.e.*, where compensation was manifestly due and where the employer had declined to pay it until a case was brought in court, or where an employer who had admitted a claim for compensation had withheld regular payment. In all probability it will seldom be necessary to impose such penalties, but their existence will be a most valuable deterrent to litigation, and to evasion of the Act. Such penalties would be imposed by the tribunal awarding compensation or executing an order for compensation.

22. To sum up, the Government of India request the views of local Governments on the following points :—

- (1) Is it desirable to affirm in general terms the principle of employers' liability ?
- (2) If so, should the necessary legislation follow the English Employers Liability Act of 1880 and the Workmen's Compensation Act of 1906 ?
- (3) Should there be provision for compensatory benefits and should this be limited to industrial workers ?
- (4) What provisions should regulate the inclusion of workers in—
 - (a) Factories,
 - (b) Mines,

- (c) Railways,
 - (d) Ships,
 - (e) Docks ?
- 5) Is the principle of limitation to manual workers as a general rule approved ?
 - (6) Should the compensatory provisions cover
 - (a) Building trades,
 - (b) Telegraph, and telephone services ?
 - (7) What further classes should be included ; are there any dangerous or unhealthy trades for which provision should be specially made ?
 - (8) What should be the necessary circumstances antecedent to the injury to bring it within the scope of the Act ?
 - (9) What exceptions should be made in this connection ?
 - (10) For what injuries should compensation be provided ?
 - (11) How should the cost of compensation be met ?
 - (12) What type of scales should be adopted for compensation ?
 - (13) Should the award of lump sums be avoided ?
 - (14) Are the scales suggested suitable ?
 - (15) Is the principle of special scales for minors approved ?
 - (16) Should refusal to receive medical attention debar an employee from claiming compensation ?
 - (17) How should the Act be administered ?
 - (18) Should special penalties be provided for deliberate evasion of the Act ?

The above questions are not intended to be exhaustive and the Government of India will welcome all suggestions and criticisms. They desire that this letter should receive wide publicity and that ample opportunity should be given to employers and employed for expressing their opinions before the views of the local Governments are formulated. At the same time I am to say that the Government of India consider that legislation on this subject should be introduced not later than the early spring of 1922, and I am to request that a reply may be sent before the end of October 1921.—I have, etc.,

A. C. CHATTERJEE,

Secretary to the Government of India.

APPENDIX I (PARAGRAPH 4).

Extracts from Employers' Liability Act, 1880.

Section 1.—Where after the commencement of this *Act* personal injury is caused to a workman—

- (1) by reason of any defect in the condition of the ways, works, machinery, or plant connected with or used in the business of the employer ; or
- (2) by reason of the negligence of any person in the service of the employer who has any superintendence entrusted to him whilst in the exercise of such superintendence ; or

- (3) by reason of the negligence of any person in the service of the employer to whose orders or directions the workman at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed; or
- (4) by reason of the act or omission of any person in the service of the employer, done or made in obedience to the rules or bye-laws of the employer, or in obedience to particular instructions given by any person delegated with the authority of the employer in that behalf; or
- (5) by reason of the negligence of any person in the service of the employer who has the charge or control of any signal, points, locomotive engine, or train upon a railway,

the workman, or in case the injury results in death, the legal personal representatives of the workman, and any persons entitled in case of death, shall have the same right of compensation and remedies against the employer as if the workman had not been a workman of nor in the service of the employer, nor engaged in his work.

Section 2.—A workman shall not be entitled under this Act to any right of compensation or remedy against the employer in any of the following cases; that is to say,—

- (1) Under sub-section 1 of section 1, unless the defect therein mentioned arose from, or had not been discovered or remedied owing to the negligence of the employer, or of some person in the service of the employer, and entrusted by him with the duty of seeing that the ways, works, machinery, or plant were in proper condition.
- (2) Under sub-section 4 of section 1, unless the injury resulted from some impropriety or defect in the rules, bye-laws, or instructions therein mentioned; provided that where a rule or bye-law has been approved or has been accepted as a proper rule or bye-law by one of Her Majesty's Principal Secretaries of State, or by the Board of Trade, or by virtue of any Act of Parliament, it shall not be deemed for the purposes of this Act to be an improper or defective rule or bye-law.
- (3) In any case where the workman knew of the defect or negligence which caused his injury, and failed within a reasonable time to give, or cause to be given, information thereof to the employer or some person superior to himself in the service of the employer, unless he was aware that the employer or such superior already knew of the said defect or negligence.

APPENDIX II (PARAGRAPH 5).

Persons injured in industrial accidents, 1915-1919.

Year.	Fatal.				Serious.				Minor*
	Mines.	Railways	Factories	Total.	Mines.	Railways	Factories	Total.	Factories only.
1915	188	19	115	322	272	109	923	1,304	4,414
1916	206	23	169	398	297	138	1,098	1,533	3,956
1917	201	40	144	385	305	206	887	1,398	3,961
1918	243	23	180	446	322	150	1,108	1,580	3,775
1919	312	49	145	506	372	223	957	1,552	4,321

* Minor accidents are for factories only. Details are not kept in the case of Railways and Mines.

SCHEDULE I (PARAGRAPH 14).

Proposed percentage of wages as determined by surviving dependants.

Dependants.	Percentage.
Widow	30
Widow and 1 child	40
Widow and 2 children	45
Widow and 3 or more children	50
Children of widow or widower killed—	
1 child	15
2 children	25
More than 2 children	30
• Parents, each	10

Provided that payment to parents shall not be greater than the difference between payments to other dependants and 50 per cent. of wages.

SCHEDULE II (PARAGRAPH 15).

Periods for which the payment of half wages for certain specified injuries is proposed.

Specified injury.	Period of payments— Months.
Loss of—	
Arm above elbow	48
Arm below elbow	42
Thumb	12
Phalanx of thumb	9
Index finger	9
2 Phalanxes of index finger	7
1 Phalanx do.	5
Other fingers	4
2 Phalanxes	3
Leg above knee	42
Leg below knee	36
All toes	12
Great toe	4
Sight of one eye	24
Hearing of one ear	12
Hearing of both ears	36

By order of the Governor in Council,

J. C. KER,

Secretary to Government.

No. 711-125 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 10th November 1921.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,

GENERAL DEPARTMENT,

Bombay.

SIR,

I am directed to acknowledge receipt of your letter, No. 264-D., dated the 3rd October 1921, and its accompaniments, regarding a proposal to introduce legislation for the provision of compensation for workmen for injuries received in the course of their employment and requesting the views of my Committee upon the provisional views of the Government of India in that connection contained in their letter No. L-859, dated the 4th August 1921, a copy of which accompanied your letter under reply.

2. Before proceeding to reply in detail to the various points arising out of the proposal as summarised in paragraph 22 of the Government of India's letter, I am generally to say that my Committee approve the principle to which the proposed legislation is intended to give effect and, further, that the majority of the members of this Association have, for some time past, provided generously for those of their employees who have been injured in the course of their employment. From the experience gained in the latter connection, however, my Committee consider that the conditions governing the application of the Indian Act should be strictly limited to fatal injuries or injuries involving the actual loss of limbs or serious permanent disablement of a similar nature.

3. I am now to answer categorically the various questions set forth in paragraph 22 of the Government of India's letter in the same order as they are there given :—

1. Yes.
2. My Committee consider that the particular requirements of labour conditions in India should first be exhaustively examined and that such an investigation will show that the provisions of the English Acts, as a whole, are not applicable to India.
3. Yes, subject to the modifications suggested in the answer to question 5 (below).
4. My Committee are only in a position to comment upon (a) and in that respect they consider that legislation should be confined to all persons employed in a textile factory whose monthly earnings are less than Rs. 100.
5. My Committee approve the suggestions advanced by the Government of India in paragraph 5 of their letter. (See answer to question 3 above).
6. (a) Yes.
(b) Yes.
7. My Committee have no remarks to offer in this connection.
8. That the injury is incurred in the ordinary course of the employee's employment and during the period in respect of which he is paid wages.
9. (a) Injuries incurred as a result of serious and wilful misconduct or intoxication.
(b) Injuries which are not incurred in the ordinary course of the employee's employment, *e.g.*, during a visit upon his own initiative to another part of the works.
10. See paragraph 4 above. My Committee consider that no diseases other than those cited in the Schedule to the English Act should be included.
11. My Committee agree that the whole of the cost, for the time being, must fall upon the employer and in any case they are strongly opposed to the institution of any system of State insurance.
12. My Committee consider that a rigid scale of the nature suggested is to be preferred. In that connection, however, they cannot find any provision in the Government of India's letter for two very essential particulars, namely:—

(a) The necessity for each employee, upon engagement, to register one wife or such further number as he may be legally entitled to maintain, and children as they are born. In the event of more than one wife, or children by different wives, being registered the amount of compensation should be distributed in equal proportion among them. The Act should further provide that the employer should only be liable to pay compensation to the registered dependants of the deceased and should be absolved from any liability in respect of any other claimants who may come forward at a later date.

- (b) The position of a widow upon re-marriage: Having regard to the fact that most wives of working men in this country are co-breadwinners with their husbands, my Committee consider that any benefits which a widow may enjoy under the Act should cease if she remarries.
13. My Committee are strongly opposed to the award of lump sums.
 14. My Committee consider that the scales suggested are fair.
 15. So far as accidents of a less serious, although permanent, nature are concerned my Committee consider that the introduction of a scale based upon full wages in the case of minors might encourage malingering and on that account should be opposed. They have, however, no objection to its introduction in the case of very serious accidents.
 16. My Committee consider that the refusal to accept medical attention provided by the employer should debar an employee from claiming compensation.
 17. In this connection my Committee can only observe that the cost of litigation in India has always been out of all proportion to the issues involved and they prefer that Government should make the most economical and, at the same time, effective provision possible for the administration of the Act.
 18. My Committee are in favour of the provision of special penalties for deliberate evasion of the Act provided the interests of employers thereunder are adequately safeguarded.—I have, etc.,

C. B. SAYER,
Secretary.

Appendix S-1.

LIABILITY TO ARREST OF MILLHANDS WORKING IN A FACTORY.

THE VISHNU COTTON MILL, LTD.

SHOLAPUR, 19th July 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I have the honour to enquire if the Government have, by notification in the *Bombay Government Gazette*, declared under Section 55 (2) of the Civil Procedure Code of 1908 that millhands working in the factory are not liable to arrest while in the factory and on work, and if so please send me copies of the said notification or please let me know where I shall find them.

This information is required for a case pending in the local Court.—I have, etc.,

FOR THE VISHNU COTTON MILL, LIMITED.

A. GRIER,
Manager.

No. 431-102 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 20th July 1921.MESSRS. CRAIGIE BLUNT & CAROE,
Bombay.

DEAR SIRS,

I am directed to forward herewith for your information copy of a letter received from a member of the Association in connection with the liability to arrest of mill-hands working in the factory and to request you to be so good as to advise my Committee as to whether the presumption has any substance in fact and, if so, under what notification the exemption is allowed.

I may add that nothing is known in this office on the point, but the Chairman considers the question one of considerable importance and he will be glad of the favour of a reply at an early date.—Yours faithfully,

C. B. SAYER,
Secretary.

BOMBAY, 25th July 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

With reference to your letter of the 20th instant we beg to inform you that we have examined the Digest of Local Rules and Orders issued by the Local Government which contains all orders issued to 1917 and also the subsequent issues of the Bombay Government Gazette but have not been able to trace any such notification as you refer to.

We may add that we also made independent inquiries at the Secretariat and they appear to be unaware of any such notification. If you desire even more definite information we will call upon the Under Secretary to the Government of Bombay, Judicial Department, and ask for an official reply.—We are, etc.,

CRAIGIE BLUNT & CAROE.

No. 447-102 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 26th July 1921.MESSRS. CRAIGIE BLUNT & CAROE,
Bombay.

DEAR SIRS,

I am directed to acknowledge receipt of your letter of the 25th instant in connection with the question of the liability to arrest of mill-hands working in the factory and in reply to state that my Chairman will be glad if you will kindly arrange to call upon the Under Secretary to the Government of Bombay, Judicial Department, as you suggest, and request from him the favour of an official reply on the subject under reference.

I shall be glad if you will be good enough to communicate the result of your enquiries in the above connection at an early date.—Yours faithfully,

C. B. SAYER,
Secretary.

BOMBAY, 29th July 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

Mr. Caroe has seen Mr. Wiles, I.C.S., at the Secretariat and is assured by him that no notification under section 55 (2) of the Civil Procedure Code has been published relating to mill-hands.

An official reply will be sent us in a few days.—We are, etc.,

CRAIGIE, BLUNT & CAROE.

BOMBAY, 1st August 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

We beg to enclose the original letter we have received from the Deputy Secretary to Government, Home Department.—We are, etc.,

CRAIGIE, BLUNT & CAROE.

No. 7486.

HOME DEPARTMENT,
BOMBAY, 30th July 1921.

MESSRS. CRAIGIE BLUNT AND CAROE,
SOLICITORS, HIGH COURT,
Bombay.

GENTLEMEN,

I am directed by the Governor in Council to acknowledge the receipt of your letter, dated the 28th July 1921, and to state in reply that millhands have not been declared under Section 55 (2) of the Civil Procedure Code, 1908, persons whose arrest might be attended with danger and inconvenience to the public and that no procedure for their arrest has consequently been prescribed by Government.—I have, etc.,

(Sd.) Illegible.

for Deputy Secretary to the Government of Bombay.

No. 459-102 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 2nd August 1921.

THE MANAGER,
THE VISHNU COTTON MILL, LTD.,
Sholapur.

DEAR SIR,

With reference to your letter of the 19th ultimo I am directed to forward herewith a copy of a letter that this Association's Solicitors have received from the Government of Bombay in reply to their enquiry as to whether any notification has been issued by Government under Section 55 (2) of the Civil Procedure Code declaring that mill-hands are not liable to arrest while at work in a factory.—Yours faithfully,

H. ROYAL,
for Secretary.

Appendix S-2.

STATISTICS IN REGARD TO THE HEALTH OF THE INDUSTRIAL POPULATION IN BOMBAY.

F. I.
No. _____ of 1921.
3871.

BOMBAY COLLECTOR'S OFFICE,
FACTORY DEPARTMENT,
BOMBAY, 23rd May 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I have the honour to inform you that the Government of India have asked to be furnished if possible by 4th June 1921 with any statistics available of the health of the industrial population in the Bombay Presidency during the three periods—1904-1913, 1913-18 and 1919-20. They expect that some of the big concerns such as cotton mills, etc., may possibly provide useful information in this connection. I therefore request that your Committee may be pleased to ascertain from the members of your Association if the statistics are available and to furnish me with the same at as early a date as possible, if convenient before the end of this month. If not available, please inform me without delay.—I have, etc.,

J. P. BRANDER,
Collector of Bombay.

No. 323-81 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 6th June 1921.

THE COLLECTOR OF BOMBAY,
FACTORY DEPARTMENT,
Bombay.

SIR,

I have the honour to acknowledge receipt of your letter, No. F. I. 3871 of the 23rd ultimo, requesting to be furnished with any statistics available of the health of the industrial population in the Bombay Presidency during the three periods, 1904-1913, 1913-1918, and 1919-1920.

In reply I am to state that my Committee regret they are not in a position to supply you with any such statistics. They feel that the collection of such statistics should be the duty of Government, and in this connection would suggest a reference to the Health Department of the Bombay Municipality or to the Sanitary Commissioner to the Government of Bombay.—I have, etc.,

H. ROYAL,
for Secretary.

Appendix S-3.

SAVINGS BANKS AND CO-OPERATIVE STORES FOR FACTORY WORKERS.

No. F. I. 4194 of 1921.

BOMBAY COLLECTOR'S OFFICE,
FACTORY DEPARTMENT,
BOMBAY, 3rd June 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I have the honour to forward herewith for favour of your Committee's early opinion copy of extract of a letter from the Government of India to the Government of Bombay on the subject of a systematic organization of Savings Banks and Co-operative Stores for the benefit of the factory workers and also to request that your Committee may be pleased to let me know at an early date what has already been done and what should be done on the lines indicated in the letter.—I have, etc.,

J. P. BRANDER,

Collector of Bombay.

CO-OPERATIVE SOCIETIES.

Question of studying the possibility of a systematic organisation of Savings Banks and Co-operative Stores for the benefit of factory workers.

I am directed to address you on the subject of savings banks for industrial employees. The last twelve months have witnessed a phenomenal rise in wages throughout India. Much of this merely compensates for the rise in the cost of living and does not represent an actual increase in purchasing power. But there is reason to believe that in many important industries the workers, as a whole, are considerably better off than they were some years ago. And although a large proportion are heavily in debt in some centres of industry, many are able to accumulate fair sums and all would doubtless find this easier if there were greater facilities for the deposit of savings.

Savings banks for factory employees are at present extremely rare and the aversion of the less educated classes to entrusting any such institutions with their savings is well known. But if savings banks were managed or supervised by a co-operative organisation, they might inspire more confidence, especially in centres where the co-operative movement is already well established.

Such banks, it has been suggested, need not be debarred from providing cheap credit, but their main function should be the collection of savings. This might be stimulated by the deduction, with the employee's consent, of a regular portion of his wages and its payment direct into the bank: and it might be possible to enlist the co-operation of employers of labour and to give them some share in the management of the banks.

It has been suggested that along with and apart from the establishment of co-operative savings banks for factory hands the Co-operative Department might organise societies among mill and factory employees for the wholesale purchase of stores and their sale to members. In all industrial centres, the common necessaries are frequently sold at prices which indicate an unreasonable margin of profit. In certain provinces some progress has already been made in this direction, and the Government of India are aware that Registrars are giving attention to the matter. A number of employers have undertaken the supply of stores to their work-people, and many more do so in times of scarcity. They would probably agree to handing over this function to a co-operative society if they were given a voice in its management.

It has been a custom in many countries from very early times for employers to pay wages partly in kind. The practice, if honestly carried out, is often of considerable advantage to the workmen. But it is open to abuse, and has been restricted in England by a series of enactments that began in the XVth century and have developed into the rather stringent Truck Acts of the present time. The Government of India are aware that, so far, employers in India who have adopted the practice of providing necessaries at reasonable rates and making deductions from wages to recoup themselves have been actuated by a desire for the betterment of their employees. But such employers would probably be the first to recognise the disadvantages of the system. To apply western remedies to Indian difficulties requires a close scrutiny of their applicability, but it is possible that there will be some movement for "truck" legislation on the lines adopted in England and it will be necessary for the Government of India to formulate its policy at no distant date. It will be obviously undesirable to have anything in the nature of Truck Acts in this country unless it is made possible for work-people to obtain the necessaries of life at reasonable rates by means of co-operative organisations.

The Government of India do not desire any immediate reply to this letter. But they would be glad if the Local Government would consider the advisability of directing the attention of the Registrar of Co-operative Societies and the Director of Industries to the question of studying the possibility of a systematic organisation of Savings Banks and Co-operative Stores for the benefit of factory workers.

No. 377-88 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 23rd June 1921.

THE COLLECTOR OF BOMBAY,

Bombay.

DEAR SIR,

I am directed to acknowledge receipt of your letter, No. F.I.-4194, dated the 3rd June 1921, and its accompaniment, on the subject of a systematic organisation of Savings Bank and Co-operative Stores for the benefit of the mill operatives.

In reply I am to state that the institution of a system of Savings Banks for the benefit of the mill operatives is a question which has not previously received the consideration of my Committee and I am accordingly unable to advise you as to the nature or extent of any action which individual Millowners may have taken in the matter. In view, however, of the thriftless nature of the operatives themselves and their migratory habits, my Committee are of opinion that any attempt at the moment to institute such a system would be premature and foredoomed to failure.

With regard to the question of Co-operative Stores, however, my Committee understand that several members of the Association have, for some considerable time past, been in the habit of selling grain and cloth to their operatives, at special rates by means of shops located in the

mill compounds. It cannot, however, be said that the venture, in any one instance, has proved successful as the almost universal indebtedness of the workpeople to the banias precludes the operatives from availing themselves of the concessions offered. Out of a total number of 3,000 workpeople employed in one of the largest mills in the city less than one hundred operatives purchase their grain from the mill shop despite the fact that the grain is sold by the mill authorities at a loss.

Apart, however, from the aforesaid attempts upon the part of individual mills and groups of mills to procure for their workpeople the common necessaries of life at reasonable prices, and which can only be described in the majority of instances as failures for the reasons already given, the Committee had the opportunity last year of discussing the question of the organisation of Co-operative Stores in the mill area with Mr. Otto Rothfeld, I.C.S., Registrar of Co-operative Societies. As a result of the meeting it was resolved that Mr. Rothfeld's officers should interview the agents of various mills located in certain well-defined areas and discuss with them the possibility of setting up Consumers' Societies in their respective areas. The Special Assistant Registrar entrusted with the work received every assistance from this office but my Committee have not yet been advised as to the result of his enquiries.

In conclusion I am to state that, in the opinion of my Committee, having regard to the foregoing considerations, the time has not yet arrived when the introduction of a system of either Savings Banks or Co-operative Stores upon the lines indicated in the accompaniment to your letter is likely to be attended with even the smallest measure of success.—Yours faithfully,

C. B. SAYER,

Secretary.

Appendix S-4.

STANDARDIZATION OF WAGES.

No. 195-43 of 1920.

MILLOWNERS' ASSOCIATION,

BOMBAY, 19th May 1920.

THE HONORARY SECRETARY,

BOMBAY EUROPEAN TEXTILE ASSOCIATION,

Bombay.

DEAR SIR,

I am directed to invite your Committee to nominate one or two of their members to collaborate with the members of a Sub-Committee of this Association formed for the purpose of considering further the question of the standardization of wages of the mill-operatives in Bombay.

2. I am to express regret that owing to a misunderstanding, a formal letter of invitation of this nature has not been sent to you at an earlier date and to state that my Committee very much appreciate the assistance already rendered to them by the members of your Committee in this connection.—I am, etc.,

C. B. SAYER,

Ag. Secretary.

BOMBAY EUROPEAN TEXTILE ASSOCIATION,
BOMBAY, 22nd May 1920.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

Your letter to hand of the 19th instant.

I am desired to state that a few selected members of our Committee will be happy to assist your Committee in compiling a standard rate of wages for the Bombay mill operatives.

We have made considerable progress in this direction and we shall be pleased to hear further from you, at an early date, with a view to collecting information through your Association regarding present rates, of pay ages of machinery, etc., etc. and such other *data* as may be required from time to time to assist and facilitate the work in hand with the least delay and inconvenience possible.—I am, etc.,

J. B. GREEN,
Joint *Honorary Secretary*.

No. 276-45 of 1920.

MILLOWNERS' ASSOCIATION,
BOMBAY, 9th July 1920.

THE HONORARY SECRETARY,
BOMBAY EUROPEAN TEXTILE ASSOCIATION,
Bombay.

DEAR SIR,

I have to acknowledge receipt of your letter, dated the 22nd May 1920, and to express regret that owing to the absence from Bombay of the members of the Sub-Committee appointed by the Association it has not been possible to do so earlier.

2. In reply I am to thank you for your kind acceptance of my Committee's request for assistance in compiling a standard rate of wages for mill operatives in Bombay.

3. With regard to the second paragraph of your letter under reply I am to state that my Sub-Committee will be glad if you will be good enough to inform them as to the nature of any further information your representatives may require in regard to present rates of pay, age of machinery, etc., and I shall be glad to supply all the information in my possession in regard to the same.—Yours faithfully,

C. B. SAYER,
Acting Secretary

BOMBAY EUROPEAN TEXTILE ASSOCIATION,
BOMBAY, 19th July 1920.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I am desired to acknowledge your letter of the 9th instant *re* the information required by my Sub-Committee concerning ages of machinery, present wages, etc., etc., and thank you for your kind offer to furnish same.

As soon as my Sub-Committee supply me with their requirements, I will forward same to you without delay.—Yours faithfully,

J. B. GREEN,
Hon. Secretary.

BOMBAY EUROPEAN TEXTILE ASSOCIATION,
BOMBAY, 25th August 1920.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I am desired to request you to supply the following information required by my Sub-Committee working on the standardization of wages to mill operatives, as per your letter of the 9th July.

Frames.

Slubbing, Inter, and Roving.
Number of spindles per frame.
Dia. and rev's of front roller.
Spindle speed.

For each Hank made,
and dates of different Machines.

Mules.

Dia. and rev's of front roller per stretch.

Rev's of spindle per stretch.

Length of stretch.

Whether roller delivery motion is used, and if so, how many inches.

Number of spindles per Mule.

For each count spun :—

Rim pulley dia. Tin roller pulley dia. Rim pinion teeth. Twist wheel teeth. Spindle wharve dia. Tin roller dia.

Ring Frames.

Number of spindles per frame, Warp and Weft.

This information should be given from as many mills as possible to enable the Sub-Committee to form a satisfactory basis.—Yours faithfully,

JAMES B. GREEN,
Hon. Secretary.

No. 445-43 of 1920.

MILLOWNERS' ASSOCIATION,
Bombay, 28th September 1920.

THE HONORARY SECRETARY,
BOMBAY EUROPEAN TEXTILE ASSOCIATION,
Bombay.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the 25th August 1920, in connection with the question of the standardization of wages of mill operatives in Bombay, and again to state that my Committee very much appreciate the great assistance your Sub-Committee is rendering them in this matter.

2. With regard to your letter under reference, my Committee will endeavour to obtain the information you require from as many mills as possible but they will be grateful if, before approaching members in the matter, you will be so good as to state more explicitly the exact nature of the information in question as one or two of the items mentioned in your letter are not quite understood by them.—Yours faithfully,

C. B. SAYER,
Acting Secretary.

BOMBAY EUROPEAN TEXTILE ASSOCIATION,
BOMBAY, 26th October 1920.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

Re your letter, dated the 28th of September 1920, asking for simplified details regarding particulars of machinery, etc., required by my Sub-Committee working on the standardization of wages of mill operatives in Bombay.

I have pleasure in forwarding to you a copy of a tabulated form, which I trust will be easily understood.

Kindly do your best to let me have particulars as early as possible, and oblige.—Yours sincerely,

JAMES B. GREEN,
Honorary Secretary.

NAME OF MILL _____

Speed Frames.

Particulars Required.

- (1) No. of Spindles in each frame.
- (2) Diameter of Front Roller.
- (3) Rev's per min. of spindles.
- (4) Counts, or Hank, with rev's per min. of Front Roller for name.
 - (a)
 - (b)
 - (c)
 - (d)

Slubbing.	Intermediate.	Roving.

REMARKS:—If there are different Spindle Speeds for the various Counts or Hank, as shewn in (4), please state.

RING SPINNING FRAMES.

Particulars Required.

- (1) No. of Spindles in each Frame.

Warp.	Weft.

Mule Spinning.

Particulars Required.

- (1) Diameter of Front Roller.
- (2) Rev's of Front Roller per stretch
- (3) Rev's of Spindle's per stretch.
- (4) Length of stretch (in inches).
- (5) Do you use roller delivery motion.
- (6) If (5) in use, length of delivery per stretch.
- (7) No. of Spindles per Mule.

Warp.	Woft.

Counts Spun.	Dia. Rim Pulley.	Dia. Tin Roller Pulley.	Dia. Tin Roller.	Dia. Spindle Wharve.	No. of teeth in Rim Pulley.	No. of teeth in Twist Wheel.	—
6s.							
8s.							
10s.							
12s.							
14s.							
16s.							
18s.							
20s.							
22s.							
24s.							
26s.							
28s.							
30s.							

No. 522-43 of 1920.

MILLOWNERS' ASSOCIATION,
BOMBAY, 30th October 1920.TO ALL MEMBERS OF THE COMMITTEE, (*Individually*).

DEAR SIR,

It will doubtless be within your recollection that at the meeting of the Committee held on Monday, the 27th ultimo, it was resolved that each member of the Committee should furnish me with certain particulars which are urgently required by the Sub-Committee of the European Textile Association engaged in the question of the standardization of wages of mill operatives in this City.

2. I am accordingly to request you kindly to cause the enclosed tabulated form to be completed in respect of at least one of the mills owned by your firm, and returned to me at your earliest convenience. Should you desire to fill in the particulars in respect of any of the other mills owned by your firm, I shall be glad to send you further copies of the form.

3. Immediately the forms are received duly completed in every detail, they will be forwarded at once to the Sub-Committee of the European Textile Association the members of which are rendering this Association's Sub-Committee formed for the same purpose the greatest assistance.

4. The favour of an early compliance with the above request will be appreciated.—
I am, etc.,

C. B. SAYER,
Acting Secretary.

No. 637-43 of 1920.

MILLOWNERS' ASSOCIATION,
BOMBAY, 21st December 1920.

THE HONORARY SECRETARY,
BOMBAY EUROPEAN TEXTILE ASSOCIATION,
THE CLIFFS, Worli.

DEAR SIR,

With reference to your letter of the 26th October 1920, and enclosure, I beg to forward herewith copies of the tabulated form duly completed in respect of the undermentioned mills:—

The Colaba Land & Mill Company, Ltd.
The New City of Bombay Manufacturing Co., Ltd.
The New Great Eastern Spinning & Weaving Co., Ltd.
The Manockjee Petit Manufacturing Co., Ltd.
The Tata Mills, Ltd.
The Standard Mills Company, Ltd.
The David Mills Company, Ltd. (Nos. 1 & 2).
The Swadeshi Mills Company, Ltd.
The Bombay United Mills.
The Apollo Mills, Ltd. (Nos. 1 & 2).
The New Kaiser-I-Hind Spinning & Weaving Co., Ltd.
The Dawn Mills Company, Ltd.
The Coorla Spinning & Weaving Co., Ltd.
The Century Spinning & Manufacturing Co., Ltd.
The Crown Spinning & Manufacturing Co., Ltd.
The Hindoostan Spinning & Weaving Mills, Co., Ltd.
The Indian Manufacturing Co., Ltd.
The Western India Spinning & Manufacturing Co., Ltd.
The Morarjee Goculdas Spinning & Weaving Co., Ltd.
The Finlay Mills, Ltd.
The Swan Mills, Ltd.

I regret the delay in sending you the foregoing particulars, but I have held the earlier replies up until I received replies from the majority of the members of my Committee. If any further replies come to hand later I shall send them on at once.— Yours faithfully,

C. B. SAYER,
Acting Secretary.

BOMBAY EUROPEAN TEXTILE ASSOCIATION,

BOMBAY, 23rd December 1920.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

BOMBAY.

DEAR SIR,

I beg to acknowledge tabulated forms duly filled in re the particulars of machinery, etc., required in connection with the standardisation of wages, and shall be pleased to receive any others which may come to hand in the near future.—Yours sincerely,

JAMES B. GREEN,

Joint Honorary Secretary.

BOMBAY, 6th September 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

Some time ago the subject of standardising wages in mills was discussed and there were one or two meetings with a Sub-Committee of the European Textile Association in connection with that subject. May we ask what the position is to-day?

Our reason for asking is recently we have been requested on two occasions by neighbours for the various rates we were paying to our employees. We think that this very important matter should not be left in the indefinite position in which it at present rests. If through any difficulty standardisation is too ambitious a scheme we would like to suggest the adoption of some other system whereby the rates of wages of the various mills may be open for inspection to any member of the Association.—Yours faithfully,

FOR THE FINLAY MILLS, LTD.,

FOR THE SWAN MILLS, LTD.,

Per Pro JAMES FINLAY & Co., Limited.

A. GEDDIS,

Agents.

No. 547-114 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 6th September 1921.

THE AGENT,

THE FINLAY MILLS, LTD.,

Bombay.

DEAR SIRS,

I beg to acknowledge receipt of your letter dated the 6th September 1921, with reference to the question of the standardisation of wages in Bombay mills and to say that the same will be laid before my Committee at their next meeting.—Yours faithfully,

C. B. SAYER,

Secretary.

No. 564-114 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 12th September 1921.

THE HONORARY SECRETARY,

BOMBAY EUROPEAN TEXTILE ASSOCIATION,

THE CLIFFS, Worli.

DEAR SIR,

With reference to the correspondence, resting with your letter of the 23rd December 1920, on the subject of the standardisation of the wages of the mill operatives my Committee will be grateful if you will be good enough to advise them of the present position of the matter.

If your Committee's efforts in the above direction are being impeded, in any way, by inability to obtain full information on any subject I shall be glad if you will kindly advise me of your difficulties and I shall be pleased to assist you in any way I can. I need hardly add that the forms enclosed with my letter of the 21st December last were all that I have received in that connection.—Yours faithfully,

C. B. SAYER,

Secretary.

Ref. No. 23.

BOMBAY EUROPEAN TEXTILE ASSOCIATION.

BOMBAY, 21st September 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

I beg to acknowledge receipt of your letter No. 564-114 of 1921, dated 12th September 1921, on the subject of the standardisation of wages of mill operatives.

In reply I am to inform you that my Committee are giving the matter due consideration.—Yours faithfully,

L. GILL,

General Secretary.

LOCATION OF MILLS IN BOMBAY CITY AND ISLAND.

Group 1.—Colaba 1.

1. Colaba Land & Mill Co., Limited.

Group 2.—Tardeo 7.

2. Alliance Cotton Manufacturing Co., Limited.
3. Bombay United Mills (Tata Mills, Ltd.).
4. Jivraj Baloo Spg. & Wvg. Co., Limited.
5. Madhawji Dharamsey Manufacturing Co., Ltd.
6. Manockji Petit Mill (Manockji Petit Mfg. Co., Ltd.).
7. Raja Bahadur Motilal Pitty Mills.
8. Victoria Mills, Ltd.

Group 3.—Jacob Circle 5.

9. Bomanji Petit Mill (Manockji Petit Mfg. Co., Ltd.).
10. Bradbury Mills, Ltd.
11. Hindoostan Spg. & Wvg. Mills Co., Ltd.
12. Indian Mfg. Co., Ltd.
13. Simplex Mills.

Group 4.—Chinchpooqli 14.

14. Alexandra Mill (E. D. Sassoon United Mills, Ltd.).
15. Bombay Cotton Mfg. Co., Ltd.
16. E. D. Sassoon Mill (E. D. Sassoon United Mills, Ltd.).
17. Emperor Edward Spg. & Mfg. Co., Ltd.
18. Framji Petit Spg. & Mfg. Co., Ltd.
19. Hongkong Mill (Wadia Woollen Mills Co., Ltd.).
20. Khatau Makanji Spg. & Wvg. Co., Ltd.
21. New City of Bombay Mfg. Co., Ltd.
22. New Great Eastern Spg. & Wvg. Co., Ltd.
23. New Kaiser-i-Hind Spg. & Wvg. Co., Ltd.
24. Rachael Sassoon Mills (E. D. Sassoon United Mills, Ltd.).
25. Sassoon & Alliance Silk Mill Co., Ltd.
26. Sassoon Spg. & Wvg. Co., Ltd.
27. Western India Spg. & Mfg. Co., Ltd.

Group 5.—Sevri 6.

28. Indo-China Mill (Birla Mills, Ltd., No. 2).
29. Jubilee Mills, Limited.
30. Moon Mills, Limited.
31. New China Mills, Limited.
32. Swan Mills, Limited.
33. Weljee Dharamsy Mill.

Group 6.—Parel 19.

34. Apollo Mills, Limited.
35. Chhoi Silk Mill.
36. Connaught Mill (Sir Shapurji Broacha Mills, Ltd.).
37. Diamond Spg. & Wvg. Co., Ltd.
38. Dinshaw Petit Mill (Manockji Petit Mfg. Co., Ltd.).
39. Empress Mill
40. New Empress Mill
41. Finlay Mills, Limited.
42. Gold Mohur Mills, Limited.
43. Imperial Cotton Mill (Sir Shapurji Broacha Mills, Ltd.).
44. Jacob Sassoon Mill (E. D. Sassoon United Mills, Ltd.).
45. Jam Mfg. Co., Limited.

} (Sir Shapurji Broacha Mills, Ltd.).

46. James Greaves Mills (Indian Woollen Mills, Ltd.).
47. Kohinoor Mills Co., Limited.
48. Morarji Goculdas Spg. & Wvg. Co., Ltd.
49. New Islam Mills.
50. Spring Mills (Bombay Dyeing & Mfg., Ltd.).
51. Tata Mills, Limited.
52. Union Mills, Limited.

Group 7.—Worli 34.

53. Assur Virjee Mills, Ltd.
54. Birla Mills, Ltd., No. 1 (formerly Ramdas Mill).
55. Bombay Dyeing & Mfg. Co.'s Dye Works.
56. Bombay Industrial Mills Co., Ltd. (formerly Lord Reay Mill).
57. Bombay Woollen Mills, Ltd.
- 58 & 59. Century & Zenith Mills (Century Spg. & Mfg. Co., Ltd.).
60. Crescent Mills Co., Ltd.
61. Crown Spg. & Mfg. Co., Ltd.
- 62 & 63. Currimbhoy & Mahomedbhoy Mills (Currimbhoy Mills Co., Ltd.).
- 64 & 65. David Mills Co., Ltd., (Nos. 1 & 2).
66. Dawn Mills Co., Ltd.
67. E. D. Sassoon Turkey Red Dye Works.
68. Ebrahimbhoy Pabaney Mills Co., Ltd.
69. Edward Sassoon Mills, Ltd.
70. Elphinstone Spg. & Wvg. Mills Co., Ltd.
71. Fazulbhoy Mills, Ltd.
72. Globe Mfg. Co., Ltd.
73. Jamshed Mfg. Co., Ltd.
74. Kastoorchand Mills Co., Ltd.
75. Kilachand Mills Co., Ltd.
76. Madhaorao Scindia Mills, Ltd.
77. Mathradas Mills, Ltd.
78. Meyer Sassoon Mills, Ltd.
79. Pearl Mills, Ltd.
80. Planet Mills, Ltd.
81. Phoenix Mills, Ltd.
82. Premier Mills, Ltd.
83. Presidency Mills Co., Ltd.
84. Ruby Mills.
85. Standard Mills Co., Ltd.
86. Textile Mills (Bombay Dyeing & Mfg. Co., Ltd.).

Group 8.—Coorla 2.

- 87.* Coorla Spg. & Wvg. Co., Ltd.
88. Swadeshi Mills Co., Ltd.

Appendix S-5.

CLOSING OF LIQUOR SHOPS IN MILL AREAS.

G. C. R. No. 457.

BOMBAY, 19th February 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I have the honour to forward here with a copy of Government Memo. R. D. No. C-1276, dated the 11th instant, on the subject of the feasibility of closing liquor shops in Bombay on the mill pay day and the day following and during the mill afternoon recess and to request you kindly to favour me at an early date with the opinion of your committee in the matter.—I have, etc.,

J. P. BRANDER,
Collector of Bombay.

No. C-1276.

REVENUE DEPARTMENT,
BOMBAY, 11th February 1921.

*Subject :—*Feasibility of closing liquor shops in Bombay and other large mill centres on the mill pay day and the day following and during the mill afternoon recess.

MEMORANDUM :—

The undersigned presents compliments to the Commissioner of Customs, Salt and Excise, and with reference to Government Order, No. 8805, dated 27th August 1919, is directed to state that it is understood that there is now a tendency in mill centres towards a common pay day. If this is so the Commissioner is requested to report whether liquor shops in these areas cannot be closed on the mill pay day and the day following. He is also requested to report whether there is any objection to their being closed during the mill afternoon recess. It should be considered whether, if any change is made, it should be applied to shops for the retail vendor of other excisable articles, e.g., intoxicating drugs and opium.

By order of the Government of Bombay.
(Transferred Department.)

(Sd.) SHAMRAO D. MANKAR,

Under Secretary to the Government of Bombay, Revenue Department.

No. 176-37 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 17th March 1921.

THE COLLECTOR OF BOMBAY,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter, G. C. R. No. 457, dated the 19th February 1921, on the subject of the feasibility of closing liquor shops in Bombay on certain specified days.

In reply I am to state that my Committee have no objection to the proposal but they foresee obvious difficulties in the way of its adoption.—I have, etc.,

C. B. SAYER,
Secretary.

G. C. R. No. 457.

BOMBAY, 18th March 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

With reference to your letter No. 176-37, dated the 17th instant, I have the honour to request you kindly to let me know the difficulties which your Committee foresee in the way of the adoption of the proposal in question.—I have, etc.,

J. P. BRANDER,
Collector of Bombay.

 No. 198-37 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 1921.

THE COLLECTOR OF BOMBAY,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter, G. C. R. No. 457, dated the 18th March 1921, on the subject of the feasibility of closing liquor shops in Bombay on the mill pay day and the day following.

In reply I am to state that the main objections referred to in my letter, No. 176-37, dated the 17th ultimo are principally the opposition that may be expected from the mill-hands themselves to the proposed measures. Further only a comparatively small number of mill-hands use a particular shop and it is therefore conceivable that the other users of the shops might also protest. A further point to be borne in mind in the same connection is that the larger mills take two days to pay their hands.—I have, etc.,

C. B. SAYER,
Secretary.

Appendix T.

CLASSIFICATION OF GOODS MANUFACTURED BY COTTON SPINNING AND WEAVING MILLS IN THE BOMBAY PRESIDENCY.

 No. B-1889—1572.

OFFICE OF THE DIRECTOR OF INDUSTRIES,
NEW CUSTOMS HOUSE, BALLARD ROAD,
BOMBAY, the 18th March 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I frequently receive enquiries, more especially from Government departments, regarding the classes of goods produced by cotton spinning and weaving mills in the Bombay Presidency. The information at my hand is fragmentary and I beg to ask that you will kindly consult your Association regarding the desirability of catalogueing in a methodical manner the production of the cotton spinning and weaving mills in this Presidency. The matter is of increasing importance, since the Government of India are now perfecting their Stores Purchasing Organisation with the object of giving the maximum assistance to Indian industries. As an example of the enquiries which are now being made, I cite a recent one made by the Controller of Textiles.

2. I attach lists of the classes of textile supplies which the Controller of Textiles has been called upon to purchase, classified as follows:—

- (1) *Cotton goods.*
 - (a) Indian made piece-goods and yarn.
 - (b) Imported piece-goods and yarn.
 - (c) Indian made miscellaneous articles.
 - (d) Imported miscellaneous articles.
- (2) *Woollen goods.*
 - (a) Indian made piece-goods and yarn.
 - (b) Imported piece-goods and yarn.
 - (c) Indian made miscellaneous articles.
 - (d) Imported miscellaneous articles.
- (3) *Flax, Hemp, Cotton Canvas and Miscellaneous Articles.*
 - (a) Indian made.
 - (b) Imported.

3. With reference to these lists, the Controller of Textiles states that it would be most useful if he had full information regarding the class of goods produced by the mills in the Bombay Presidency, *viz.*, the counts of yarn each mill ordinarily spins, the types and styles of cloths they weave (whether fine or coarse goods) and whether it produces only grey or bleached goods or manufactures, also dyed yarns and dyed and printed piece-goods.

4. In another case, the Director-General of Commercial Intelligence, Calcutta, wrote to Bombay enquiring about the production of cotton flour sacks. He has written to me stating that in dealing with the case throughout he has felt that the information as to what the different Bombay cotton mills produce is markedly defective.

5. The suggestion that the production of the cotton spinning and weaving mills in the Bombay Presidency should be classified and catalogued is one in which your Association cannot fail to be interested, and before taking any action, I shall be glad to have their opinion on the proposal, and, if necessary, to meet the Committee of the Association for the purpose of a personal discussion.—Yours faithfully,

R. D. BELL,
Director of Industries.

LIST No. 1.

COTTON GOODS.

(a) <i>Indian made piece-goods and yarn :—</i>	Dosutie (blue, buff, red and khaki).
Blankets.	Dungaree (grey, bleached and blue).
Bandage Cloth.	Dhoties.
Cloth khaki.	Flannellette.
" dusting.	Gauze cloth.
" wiping.	Holland brown.
" sponge.	Jaconet cloth.
" table.	Karachi cloth.
" tray and dish.	Khadar cloth.
" tea.	Kharwa red.
" glass.	Long cloth.
Counterpanes.	Latha.
Cotton waste.	Line, cotton.
Drill (khaki, bleached, blue, unbleached and red).	Lining sleeve.

Muslin.
 Malmal.
 Markin cloth.
 Nainsook.
 Pagree cloth (green, khaki, scarlet and yellow).
 Sheeting (grey, bleached and blue).
 Sheets.
 Silicia.
 Shirting.
 Ticken.
 Ticking bed.
 Twill (grey, khaki and red).
 Union cloth.
 Yarn cotton.
 Zanzibar cloth.

(b) Imported piece-goods and yarn.

American oil cloth.
 Binding cloth.
 Cloth table.
 „ tray and dish.
 „ tea.
 „ glass.
 Counterpanes.
 Cotton wasting.
 Flannellette.
 Galatea cloth.
 Italian cloth.
 Linen brown (Brown Holland).
 Mosquito netting.
 Union cloth.
 Yarn, cotton.

(c) Indian made miscellaneous articles.

Bags ration.
 Bandages foot.
 Cordage cotton.
 Covering bed pan.
 Durries.
 Dusters.
 Fringes pagri (green, grey, crimson, white, yellow and blue).
 Girdles for Pyjamas.
 Handkerchiefs.

Kullahs.
 Kitbags (cotton canvas).
 Mattress cases.
 Napkins.
 Newar.
 Pillows and pillow cases.
 Putties cotton (khaki).
 Pugs.
 Rope cotton (Head and Heel, etc.).
 Serviettes.
 Socks cotton.
 Stockings.
 Rezais sewing cotton.
 Tapes.
 Tents.
 Towels.
 Twine.
 Undershirts.
 Underdrawers.
 Webbing.
 Wicking.

(d) Imported Miscellaneous articles.

Bags ration.
 Covering bed pan.
 Dusters.
 Fringes pagri (green, grey, crimson, white, yellow and blue).
 Handkerchiefs.
 Kitbags (cotton canvas).
 Mattress cases.
 Napkins.
 Pillows and pillow cases.
 Serviettes.
 Socks cotton.
 Stockings.
 Sewing cotton.
 Tapes.
 Towels.
 Twine.
 Undershirts.
 Underdrawers.
 Wicking.

LIST NO. 2.

WOOLLEN GOODS.

(a) <i>Indian made piece-goods and yarn.</i>	Woollen vests and drawers.
Barrack blankets.	Whipcord.
Hospital „	(b) <i>Imported piece-goods and yarns.</i>
Blanketting.	Flannel.
Baize.	Gloves and mittens.
Bunting.	Socks.
Cardigan Jacket.	(c) <i>Indian made miscellaneous articles.</i>
Cap comforters.	Tassalled caps.
Mufflers.	Felt.
Comforters.	Jhools.
Flannel.	Serge saddlers.
Gloves and mittens.	Wool stuffing.
Jerseys.	Wool worsted.
Sweaters.	Balaclava caps.
Lohis.	Sashes worsted.
Melton cloth.	Chevrons.
Khaki serge.	Worsted badges.
Roller cloth.	Poshteens.
Yarn.	Horse bandages.
Socks.	Poshteen coats.
Stockings.	Numdah.
Great coat cloth.	(d) <i>Imported miscellaneous articles.</i>
Woollen and worsted putties.	Fez caps.
Serge, blue.	Waterproof Jackets and leggings.
Fear-nought.	

LIST NO. 3.

FLAX, HEMP AND COTTON CANVAS ARTICLES.

<i>Indian made.</i>	Harness and saddlery covers.
Ropes.	Wagon covers.
Twine.	Canvas (Hemp and cotton).
Bread bags.	<i>Imported.</i>
Bakery sheets.	Canvas (flax).
Buckets.	Pauline „
Camel sheets.	Twine „
Ground sheets.	

No. 245-61 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 10th May 1921.THE DIRECTOR OF INDUSTRIES,
New Customs House, Ballard Road,
Bombay.

DEAR SIR,

I am directed to acknowledge receipt of your letter No. B. 1839—1572 of the 18th March last and in reply to state that my Committee will endeavour to classify and catalogue the manufactures of each of the members of this Association and will forward to you a complete list when ready.—Yours faithfully,

H. ROYAL,
for Secretary.

No. 253-61 of 1921.

MILLOWNERS' ASSOCIATION.
BOMBAY, 11th May 1921.

ALL SPINNING AND WEAVING MEMBERS OF

THE BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

A letter has been received from the Director of Industries, in which he intimates that he frequently receives enquiries, more especially from Government Departments, regarding the classes of goods produced by Cotton Spinning and Weaving Mills in the Bombay Presidency. The Director states that it appears desirable that the production of the mills should be catalogued in a methodical manner. The matter is of increasing importance since the Government of India are perfecting their Stores Purchasing Organisation with the object of giving the maximum assistance to Indian Industries.

2. The Committee of the Association have desired me, therefore, to ask you to forward to this office as soon as possible a full detailed list of the different classes of goods manufactured by you, viz., the counts of yarn you ordinarily spin, the types and styles of cloths you weave and whether you produce grey, bleached or coloured goods.

3. The Committee feel that the information asked for will be of the greatest assistance not only to the Controller of Textiles when submitting his applications for tender to mills, but it will also be a useful record in the office of the Association and will be helpful to trade generally as very few general buyers seem to have much knowledge of what the Bombay Mills manufacture. The Committee trust, therefore, that all members will comply with their request, at the earliest possible moment.—I am, etc.,

H. ROYAL,
for Secretary.

No. 789-61 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 14th December 1921.

THE DIRECTOR OF INDUSTRIES,

Bombay.

DEAR SIR,

In continuation of the correspondence resting with this office letter No. 245-61 of the 10th May 1921, I am enclosing herewith for your information 3 copies of a list showing the different classes of goods manufactured by the members of this Association.—Yours faithfully,

C. B. SAYER,
Secretary.

BOMBAY MILLOWNERS' ASSOCIATION.

**List of different classes of goods manufactured by the members of the
Bombay Millowners' Association.*

YARN.

Bradbury Mills, Ltd. (4-22), Burhanpur Tapti Mill, Ltd. (6-22), Century Spg. and Mfg. Co., Ltd. (2-6½), Colaba Land & Mill Co., Ltd. (up to 28), Coorla Spg. & Wvg. Co., Ltd. (6-20), Crescent Mills Co., Ltd. (10-34), Crown Spg. & Mfg. Co., Ltd. (10-34), Currimbhoy Mills Co., Ltd. (6-34), David Mills Co., Ltd. (3-20½), Dawn Mills Co., Ltd. (4-20), Diamond Spg. & Wvg.

* The list has been corrected up to the 30th September 1922.

Co., Ltd. (10½-20½), Ebrahimbhoy Pabaney Mills Co., Ltd. (4-32), E. D. Sassoon United Mills, Ltd. (4-36), Edward Sassoon Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd. (12-32), Emperor Edward Spg. & Mfg. Co., Ltd. (10-30), Fazulbhoy Mills, Ltd. (10-34), Framjee Petit Spg. & Mfg. Co., Ltd. (8½-28), Globe Mfg. Co., Ltd. (6½-20½), Gokak Mills, Ltd. (6-40), Hindoostan Spg. & Wvg. Mills Co., Ltd. (16-32), Khandesh Spg. & Wvg. Mill Co., Ltd. (6½-40), Kilachand Mills, Ltd. (6-24), Khatau Makanji Spg. & Wvg. Co., Ltd. (6½-60), Kohinoor Mills Co., Ltd. (3, 12 & 14½), Lakshmi Cotton Mfg. Co., Ltd. (4-36), Madhowji Dharamsi Mfg. Co., Ltd. (6-40), Manockjee Petit Mfg. Co., Ltd., (6-30), Meyer Sassoon Mills, Ltd. (4-36), New City of Bombay Mfg. Co., Ltd. (14-24), New Great Eastern Spg. & Wvg. Co., Ltd. (up to 28), Pearl Mills, Ltd. (12-30), Planet Mills, Ltd. (6-30), Pratap Spg. Wvg. & Mfg. Co., Ltd. (12-40), Sholapur Spg. & Wvg. Co., Ltd. (1-60), Sir Shapurji Broacha Mills, Ltd. (6-32), Standard Mills Co., Ltd. (6½, 10 and 20), Svadeshi Mills Co., Ltd. (6-12), Tata Mills, Ltd. (6½ and 8½), Victoria Mills, Ltd. (20-40), Vishnu Cotton Mills, Ltd. (4-36), Western India Spg. & Mfg. Co., Ltd. (10-30).

N.B.—The figures in brackets after the name of each Mill represent the counts spun by such Mill.

PIECE-GOODS.

(1) GREY CLOTH:

Colaba Land & Mill Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd. Bags.

Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd. Canvas.

Bradbury Mills, Ltd., Burhanpur Tapti Mill, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Crescent Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., David Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Framji Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Hindoostan Spg. & Wvg. Co., Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd., Western India Spg. & Mfg. Co., Ltd. Chaddars.

Bradbury Mills, Ltd., Burhanpur-Tapti Mill, Ltd., Century Spg. & Mfg. Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills Ltd., Western India Spg. & Mfg. Co., Ltd. Chaddars,
Twilled, with Col-
oured Borders.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Madhowjee Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd., Western India Spg. & Mfg. Co., Ltd. Chaddars, Nakhi
Bordered.

- Chollas.** Bradbury Mills, Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowjee Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.
- Chollas, Majithia.** Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd.
- Dhooties.** Bradbury Mills, Ltd., Burhanpur Tapti Mill, Ltd., Century Spg. & Mfg. Co., Ltd., Crescent Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., David Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Pratap Spg., Wvg. & Mfg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd., Western India Spg. & Mfg. Co., Ltd.
- Dhooties, Bordered** **Dobhyer** Bradbury Mills, Ltd., Burhanpur-Tapti Mill, Ltd., Colaba Land & Mill Co., Ltd., Currimbhoy Mills Co., Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Edward Sassoon Mills, Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Planet Mills, Ltd., Pratap Spg., Wvg. & Mfg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd.
- Dhooties, Nakhi.** Bradbury Mills, Ltd., Burhanpur-Tapti Mill, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., David Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Pratap Spg. Wvg. & Mfg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Dhooties, Patti.** Bradbury Mills, Ltd., Burhanpur-Tapti Mill, Ltd., Colaba Land & Mill Co., Ltd., David Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Pratap Spg. Wvg. & Mfg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd., Victoria Mills, Ltd.
- Dobby Cloth.** Bradbury Mills, Ltd., Crescent Mills Co., Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Pratap Spg., Wvg. & Mfg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Ltd.
- Domestic, Salitha for Mexicans.** Bradbury Mills, Ltd., Burhanpur-Tapti Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Crescent Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., Currimbhoy Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward

Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Framji Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Hindoostan Spg. & Wvg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockji Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd., Western India Spg. & Mfg. Co., Ltd.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Crescent Mills Co., Ltd., Currimbhoy Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd. **Doria, Plain.**

Bradbury Mills, Ltd., Burhanpur-Tapti Mill, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. **Dosuti.**

Bradbury Mills, Ltd., Burhanpur-Tapti Mill, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Crescent Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., Currimbhoy Mills Co., Ltd., David Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Hindoostan Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Manockjee Petit Mfg. Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Planet Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Western India Spg. & Mfg. Co., Ltd. **Drill.**

Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Meyer Sassoon Mills, Ltd., Pearl Mills, Ltd., Standard Mills, Co., Ltd. **Duster cloth.**

Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd. **Feta.**

Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd. **Handkerchiefs.**

Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd. **Jagannathi.**

Bradbury Mills, Ltd., Burhanpur-Tapti Mill, Ltd., Colaba Land & Mill Co., Ltd., Crescent Mills Co., Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. **Khadi.**

Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Meyer Sassoon Mills, Ltd. **Leheria.**

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Burhanpur Tapti Mill, Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd. **Lepper.**

Long Cloth

Bradbury Mills, Ltd., Burhanpur Tapti Mill, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Crescent Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., Currimbhoy Mills Co., Ltd., David Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Hindoostan Spg. & Wvg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Pearl Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd., Western India Spg. & Mfg. Co., Ltd.

Long Cloth.
Fancy Bordered.

Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.

Long Cloth.
Light Weight.

Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd.

Long Cloth.
Nominal Weight

Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., Sir Shapurji Broacha Mills, Ltd.

Madras Cloth.

Currimbhoy Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd.

Nainsookh.

Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd.

Napkins.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills, Ltd., Tata Mills Co., Ltd.

Pugn Cloth.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sir Shapurji Broacha Mills, Ltd.

Sail Cloth.

Emperor Edward Spg. & Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd.

Saris.

Bradbury Mills, Ltd., Crescent Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd.

Sheetings.

Colaba Land & Mill Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Svadeshi Mills, Ltd.

Bradbury Mills, Ltd., Burhanpur Tapti Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mills Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Crescent Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., Currimbhoy Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd., Western India Spg. & Mfg. Co., Ltd.

Shirtings.

Bradbury Mills, Ltd., Colaba Land & Mills Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd.

Shirtings, Medium.

Bradbury Mills, Ltd., Burhanpur Tapti Mill, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Victoria Mills, Ltd., Western India Spg. & Mfg. Co., Ltd.

Shirtings, Calendered.

Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd.

Shirtings, Coloured Bordered.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd.

Shirtings, Heavy.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. and Wvg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Victoria Mills, Ltd., Western India Spg. & Mfg. Co., Ltd.

Shirtings, Light.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Currimbhoy Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.

Shirtings, Twill.

Bradbury Mills, Ltd., Coorla Spg. & Wvg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Meyer Sassoon Mills Ltd., Standard Mills Co., Ltd.

Shirtings, Unbleached.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Crescent Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., Currimbhoy Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd.

T. Cloth.

- Table Cloth.** Century Spg. & Mfg. Co., Ltd., Crescent Mills Co., Ltd., Ebrahimbhoy Pabaney Mills, Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd.
- Tent Cloth.** Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Crescent Mills, Co., Ltd., David Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Planet Mills, Ltd., Standard Mills Co., Ltd.
- Towels.** Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Towels, Army.** Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg., Co., Ltd.
- Towels, Handloom.** Sholapur Spg. & Wvg. Co., Ltd.
- Zanzibar.** Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Standard Mills, Co., Ltd., Svadeshi Mills Co., Ltd., Western India Spg. & Mfg. Co., Ltd.
-
- (2) BLEACHED CLOTH.
- Checks.** Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Chaddars.** Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd.
- Dhooties.** Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Pratap Spg. & Wvg. & Mfg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Doria.** Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.

- Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd. Doria, Plain.
- Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills, Co., Ltd., Tata Mills, Ltd., Svadeshi Mills Co., Ltd. Doria, Striped.
- Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinobr Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd. Dosuti.
- Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockji Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. Drills.
- Bradbury Mills, Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd. Fancy Cloth.
- Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd. Feta.
- Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Svadeshi Mills Co., Ltd. Handkerchiefs.
- Bradbury Mills, Ltd., Crescent Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd. Handkerchiefs, Check.
- Bradbury Mills, Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. Khadi.
- Bradbury Mills, Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. Long Cloth.
- Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Planet Mills, Ltd. Long Cloth, Jiggered.
- Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Svadeshi Mills Co., Ltd. Nainsookh.

- Napkins.** Bradbury Mills, Ltd., Century Spg. Mfg. Co., Ltd., Crescent Mills Co., Ltd., David Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co. Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Pagri Cloth.** Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Pratap Spg., Wvg. & Mfg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd.
- Piqui, Dobby Pattern.** Bradbury Mills, Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Meyer Sassoon Mills, Ltd., Standard Mill Co., Ltd.
- Shirtings.** Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd. E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mill Co., Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sir Shapurji Broach Mills, Ltd., Standard Mills Co., Ltd.
- Shirtings, Fancy.** Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd. Khandesh Spg. & Wvg. Mills, Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd.
- Shirtings, Striped** Bradbury Mills, Ltd. Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi, Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Shirtings, Twill** Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd.
- Susi.** Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co, Ltd., Tata Mills, Ltd.
- Table Cloth.** Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd.
- Towels.** Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Crescent Mills Co., Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co. Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd.
- Towels, Army.** Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd.
- Towels, Handloom.** Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. Twill.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. Twill, Striped.

(3) COLOURED GOODS.

Burhanpur Tapti Mills, Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Crescent Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Planet Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd. Bed Ticks.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Crescent Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Madhowji Dharamsi Mfg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd. Blankets.

Bradbury Mills, Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., E. D. Sassoon United Mills, Ltd., Pearl Mills, Ltd. Blankets, Army and Twilled.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., E. D. Sassoon United Mills, Ltd., Pearl Mills, Ltd. Blankets, Grey.

Khatau Makanji Spg. & Wvg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd. Canvas, Dyed.

Bradbury Mills, Ltd., Burhanpur Tapti Mills, Ltd., Crown Spg. & Mfg. Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd. Chaddars.

Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Crescent Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Hindoostan Spg. & Wvg. Co., Ltd., Khandesh Spg. & Wvg. Mill Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills, Co., Ltd., Tata Mills, Ltd., Western India Spg. & Mfg. Co., Ltd. Chaddars, Check.

Bradbury Mills, Ltd., Burhanpur Tapti Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Western India Spg. & Mfg. Co., Ltd. Chaddars, Twill.

Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. Chaddars.

- Checks.** Bradbury Mills, Ltd., Burhanpur Tapti Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., David Mills Co., Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Checks, Dhoby.** Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., David Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Standard Mills Co., Ltd., Western India Spg. & Mfg. Co., Ltd.
- Checks, Plain.** Bradbury Mills, Ltd., Coorla Spg. & Wvg. Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Pearl Mills, Ltd., Standard Mills Co., Ltd.
- Checks, Suai.** Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., David Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Pratap Spg. Wvg. & Mfg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.
- Checks; Susi, English.** Bradbury Mills, Ltd., Colaba and & Mill Co., Ltd., Crescent Mills Co., Ltd., David Mills Co., Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd.
- Checks, Twill** Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., David Mills Co., Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pratap Spg. Wvg. & Mfg. Co., Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Western India Spg. & Mfg. Co., Ltd.
- Checks, Zephyr d/or Thana check.** Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Crescent Mills Co., Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.
- China Cloth.** Crescent Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mill Co., Ltd.
- Chirdies, Dyed.** Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.
- Chollas.** Bradbury Mills, Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd.
- Chollas, Check.** Bradbury Mills, Ltd., Crescent Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Tata Mills, Ltd.

- Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Crescent Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Ebrahimhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd. Chollas, Dobby.
- Bradbury Mills, Ltd., Crescent Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Meyer Sassoon Mills, Ltd. Chollas, Dusts.
- Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Currimbhoy Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. Coatings.
- Bradbury Mills, Ltd., Ebrahimhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. Coatings, English and/or Cashmere.
- Burhanpur Tapti Mills, Ltd., E. D. Sassoon United Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Planet Mills, Ltd. Cotton, Dyed.
- Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Standard Mills Co., Ltd. Drills, Black.
- Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd. Drills, Blue.
- Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., E. D. Sassoon United Mills, Ltd., Edward Sassoon Mills, Ltd., Globe Mfg. Co., Ltd., Hindoostan Spg. & Wvg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Standard Mills Co., Ltd. Drills, Dobby.
- Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Planet Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd. Drills, Dyed.
- Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D., Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd. Drills, Khaki.
- Bradbury Mills, Ltd., Burhanpur Tapti Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Crescent Mills Co., Ltd., Currimbhoy Mills Co., Ltd., Ebrahimhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Hindoostan Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd., Western India Spg. & Mfg. Co., Ltd. Drills, Striped.
- Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Ebrahimhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd. Drills, Zephyr and/or Thana Drills

- Dobby Cloth.** Bradbury Mills, Ltd., Coorla Spg. & Wvg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd.
- Gamchas, Check.** Crescent Mills Co., Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.
- Holland.** Colaba Land & Mill Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Manockji Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Hunting Cloth.** Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd.
- Long Cloth, Dyed.** Bradbury Mills, Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Meyer Sassoon Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd.
- Long Cloth, Khaki.** Bradbury Mills, Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Meyer Sassoon Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Planet Mills, Ltd., Standard Mills Co., Ltd.
- Loongees.** Bradbury Mills, Ltd., Burhanpur Tapti Mills, Ltd., Crescent Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Madras Cloth.** Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Crescent Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.
- Prints.** Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd.
- Pugri Cloth, Khaki.** Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khandesh Spg. & Wvg. Mills Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sir Shapurji Broacha Mills, Ltd.
- Saris.** Bradbury Mills, Ltd., Crescent Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Pratap Spg. Wvg. & Mfg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd.

Bradbury Mills, Ltd., Burhanpur Tapti Mills, Ltd., E. D. Sassoon United Mills, Ltd., Edward Sassoon Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd. Shawls, Dyed.

Bradbury Mills, Ltd., Coorla Spg. & Wvg. Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd. Shirtings, Dyed

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Crescent Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd. Shirtings, Grey, Figured and/or Domety.

Bradbury Mills, Ltd., Crescent Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Standard Mills Co., Ltd. Shirtings, Twilled Check.

Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd. Shirtings, Twilled Khaki.

Bradbury Mills, Ltd., Crescent Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Fazulbhoy Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Standard Mills, Ltd., Tata Mills, Ltd. Shirtings, Twilled Coloured Striped.

Bradbury Mills, Ltd., Century Spg. and Mfg. Co., Ltd., Colaba Land & Mill Co., Ltd., Currimbhoy Mills Co., Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Emperor Edward Spg. & Wvg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd. Susi, Dobby.

Crescent Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., E. D. Sassoon United Mills Ltd., Fazulbhoy Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Standard Mills Co., Ltd. Susi, D.P.S

Bradbury Mills, Ltd., Diamond Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd., Tata Mills Ltd. Susi, Dyed.

Bradbury Mills, Ltd., Burhanpur Tapti Mills, Ltd., Century Spg. & Wvg. Co., Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Wvg. Co., Ltd., Crescent Mills Co., Ltd., Crown Spg. & Mfg. Co., Ltd., Currimbhoy Mills Co., Ltd., Ebrahimbhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Fazulbhoy Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd. Susi, Ordinary Coloured, Striped.

- Susi, Zephyr and/or Thana Susi. Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Currimbhoy Mills Co., Ltd., Ebrahim-bhoy Pabaney Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Kohinoor Mills Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.
- Table Cloth and/or Counterpanes. E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Sholapur Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd.
- Thana Cloth. Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. and Wvg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Planet Mills, Ltd., Sir Shapurji Broacha Mills, Ltd., Standard Mills Co., Ltd.
- Tinted Cloth. Bradbury Mills, Ltd., Century Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd.
- Trouserings. Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co, Ltd., Tata Mills, Ltd.
- Tussore Imitation. Bradbury Mills, Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Sholapur Spg. & Wvg. Co., Ltd.
- Twills. Bradbury Mills, Ltd., Crown Spg. & Mfg. Co., Ltd., Edward Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Meyer Sassoon Mills, Ltd., Manockjee Petit Mfg. Co., Ltd., Planet Mills, Ltd., Standard Mills Co., Ltd.
- Twills, striped. Bradbury Mills, Ltd., Colaba Land & Mills Co., Ltd., David Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Elphinstone Spg. & Wvg. Mills Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Pearl Mills, Ltd., Planet Mills, Ltd., Standard Mills Co., Ltd., Svadeshi Mills Co., Ltd., Tata Mills, Ltd.
- Twills, Zephyr and/or Thana Twill. Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Currimbhoy Mills Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Framjee Petit Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd.
- Zephyr Cloth. Bradbury Mills, Ltd., Colaba Land & Mill Co., Ltd., Coorla Spg. & Mfg. Co., Ltd., Edward Sassoon Mills, Ltd., E. D. Sassoon United Mills, Ltd., Emperor Edward Spg. & Mfg. Co., Ltd., Globe Mfg. Co., Ltd., Khatau Makanji Spg. & Wvg. Co., Ltd., Kohinoor Mills Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd., Meyer Sassoon Mills, Ltd., New Great Eastern Spg. & Wvg. Co., Ltd., Standard Mills Co., Ltd., Tata Mills, Ltd.

C. B. SAYER,

Secretary.

Appendix U.

CENTRAL COTTON ASSOCIATION.

No. 954/Co/1.

COTTON CONTRACTS BOARD.
 OLD CUSTOM HOUSE,
 CUSTOM HOUSE ROAD,
 BOMBAY, 26th November 1920.

THE SECRETARY,
 MILLOWNERS' ASSOCIATION,
 Bombay.

SIR,

In accordance with a resolution of the Cotton Contracts Board, I have the honour to invite your Association to send three representatives to a meeting of representatives of the different Associations interested in the Cotton Trade. The object of this meeting is to appoint a Committee to draw up a Memorandum and Articles of a new Association to take over the functions of the Cotton Contracts Board. A letter from the Government of India, of which copies were sent to your Association, invited the Cotton Contracts Board to form an Association. The Board's proposals were much criticised and it was obvious they could not be adopted except in the face of considerable opposition. These proposals are accordingly in abeyance and it will be the duty of the Committee to endeavour to prepare a scheme which will meet with general assent and conform sufficiently to the views of Government to enable Government to give the proposed Association statutory recognition.

It will be apparent to any one at all conversant with the subject that the task of the Committee presents great difficulties and there is not very much time in which to complete it. It will, therefore, be impossible for the Committee to refer points as they arise for the opinion of any section of the Trade. They must arrive at their conclusions as best they can after discussion and present their proposals jointly or separately according to the degree of unanimity they can attain. Your Association should therefore select delegates whom they rely on to put the case for their Association satisfactorily and to do the best that can be done for the trade as a whole and the special interests they represent in selecting the Committee or working on it. As there are a number of papers in English which the Committee will have to read and understand and the Committee will be seriously hampered if it cannot conduct its business in one language, English, I would suggest that preferably all, and if not all at least one of the delegates you select should speak and understand English well.

The meeting of delegates to select a Committee will be held at the Old Custom House on Friday, December 3rd, at 3 p. m.

I enclose for your information copies of a letter received by the Board from Mr. Mathradas Vassanji in this connection and the Board's reply.—Yours faithfully,

G. H. COWAN,
 Chairman.

Copy of letter, dated 22nd November 1920, from Seth Mathradas Vassanji, Bombay, to the Chairman, Cotton Contracts Board, Bombay.

I was duly in receipt of your letters of the 19th and 20th instant. The sense of the said letters were communicated to the meeting of all concerned in the Cotton Trade on the 20th instant and a resolution has been passed, which I am directed to forward to the Board, which I hereby do. I shall feel obliged if an early reply is given.

COPY OF THE RESOLUTION.

Passed unanimously at the meeting of all concerned in the Cotton Trade, held on 20th November 1920 at Colaba.

"That with a view to assure the general trade of the desire of the Cotton Contracts Board to work in conformity with the general trade in public the said Board be requested that they should call a meeting of equal numbers of representatives of different sections of the trade and get a Committee appointed by that meeting to prepare the new Scheme, and such Committee should also include the Board's representatives, and if the Scheme thus prepared be not acceptable to the Government, the members of the Board should declare their inability to continue work further in the contracts for the season 1921-22 with the Board.

That no sooner the Board agrees officially to this, the business in the contracts for the season of 1920-21 be opened up under the present Board with the alterations and additions as explained by the Chairman of this meeting."

COTTON CONTRACTS BOARD,
 OLD CUSTOM HOUSE,
 CUSTOM HOUSE ROAD,
 BOMBAY, 25th November 1920.

MATHRADAS VASSANJI, ESQ.,

Bombay.

DEAR SIR,

I have received your letter of the 22nd instant enclosing a copy of a resolution passed at a meeting of the trade on the 20th instant. The resolution has been considered by the Board.

The Board will be glad to call a meeting of representatives of various interests in the Cotton Trade with a view to the selection of a Committee to draw up the Articles of Association of a new Association. The Government of India has undertaken to legislate if an Association can be formed on what it considers satisfactory lines and to give such an Association extensive statutory powers. It is suggested in the resolution adopted by the trade meeting that if the scheme for an Association prepared by the Committee is not acceptable to Government "the members of the Board should declare their inability to continue work further with the Board" in the contracts for the season 1921-22.

I have informed you in a previous letter of the legal position as regards the continuance of the Cotton Contracts Board. Government created a Board of Control at the request of the trade and has no interest in prolonging the existence of the Board longer than is necessary. As provided by the Act, it is for the Governor-in-Council to direct by notification from what date the Bombay Cotton Contracts Control Act shall cease to be in force.

The members of the Board therefore are not prepared to act as the resolution suggests. They are, however, prepared, if the attempt to form an Association recognised by statute fails, to advise the Government of Bombay that Act I of 1919 should not continue in force after the end of October 1921, and if that advice is accepted to provide by resolution that the rules of the Cotton Contracts Board shall not apply to trading in 1921-22 crop. I am assuming that the end of the war will be officially notified within the next four months. The effect of the Board's recommendation if accepted and of their resolution will be that the Board will cease to exist at the end of October 1921 and that before then the various sections of the trade will be able to do business in the 1921-22 crop on such terms as may be most agreeable to each or all of them.—Yours faithfully,

G. H. COWAN,
Chairman.

No. 576-47 of 1920.

MILLOWNERS' ASSOCIATION,
BOMBAY, 30th November 1920.

THE CHAIRMAN,
COTTON CONTRACTS BOARD,
Bombay.

SIR,

With reference to your letter, No. 954-Co-1, of the 26th instant, I have the honour to inform you that the Chairman of this Association, viz., Mr. Rahimtoola Currimbhoy, and the Association's two representatives on the Cotton Contracts Board, the Hon'ble Mr. Munmohandas Ramji and Mr. A. Geddis will represent this Association at the proposed meeting in connection with the drawing up of a Memorandum and Articles of the new Association which will take over the functions of the Cotton Contracts Board.—I have, etc.,

C. B. SAYER,
Acting Secretary.

137, ESPLANADE ROAD,
BOMBAY, 6th April 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION.
BOMBAY.

SIR,

I enclose three copies of the draft constitution of new proposed Association to regulate the cotton trade. It has been signed by all the representatives of other sections of the cotton trade, excepting by myself representing the Bombay Millowners, as it is open to some objections. To arrive at a compromise I am willing to sign it after hearing the views of the members of the Committee. I shall feel obliged if the members would state their views or objections if any.

As the matter is urgent please circulate the enclosed copies to the different members.—
Yours faithfully,

RAHIMTOOLA CURRIMBHOY.

OLD CUSTOM HOUSE,
BOMBAY, 12th March 1921.

To

THE MEMBERS OF THE COTTON CLEARING HOUSE.

We, the undersigned, who at a meeting of the representatives of the different sections of the Trade convened by the Cotton Contracts Board on the 8th December 1920 were appointed to draft the Memorandum and Articles of a new Association in place of the one put forward by the Cotton Contracts Board, now beg to present a skeleton outline of the main features of the Association which we are glad to say we have unanimously decided on as most suitable to local conditions and in the interests of the Trade as a whole.

It is needless to say that we have only arrived at a result acceptable to all of us by making mutual concessions and we would remind those who may feel that the scheme does not embody all their ideals that if each of us was to insist on having everything he wanted we would not have an Association at all.

Whilst trying to satisfy the expressed wishes of the several sections of the Trade we have had to consider above all the good of the Trade as a whole; not only how local conditions can be improved, but also how the Bombay market can be made one of the first cotton markets of the world, with contracts that will be dealt in not only by us in India but also by merchants in every other part of the world.

To attain these objects the first step is to have a strong Association which will command the respect and confidence of the other Cotton Associations of the world and of merchants in general.

Such an Association can only be obtained by placing the control in the hands of those of us who have the greatest experience of general Trade conditions and of those who are willing to work for the good of the Trade as a whole irrespective of their own personal interests.

You are asked under the new scheme to place your interests unreservedly in the hands of a relatively small body and those of us who are not elected to that body are asked unreservedly to delegate to it our voice in the conduct of the Trade. If we elect the men in whom we have confidence and who we feel will realise the full responsibility of our trust we need not feel any anxiety about taking the step.

But having selected your representatives you have got to see that they have the requisite power to protect not only your individual interests, but the interests of the Trade as a whole. This we have learnt by experience is not possible without obtaining for them a measure of statutory recognition sufficient to enable them to enforce their awards or at any rate to deal adequately with those who refuse to abide by them.

This consideration has had a powerful influence on us in framing our scheme and we have had to conform very largely to certain broad principles laid down by the Government of India as being absolutely essential in order to obtain any measure of statutory recognition.

In order to meet the wishes of some sections of the Trade we have had to depart from the principles to a certain extent but we hope that if a sufficient number of you are prepared to support our scheme Government may be induced to accept it if not in every detail, at least with only a few alterations in the minor details.

We, therefore, lay this scheme before you with our strong and unanimous recommendation to support it by declaring your willingness to join the Association when formed.

You are requested to fill in one of the attached forms according as you wish to become a Member or Associate Member and return same to the SECRETARY, COTTON CONTRACTS BOARD, before the 30th March 1921.—Yours faithfully,

MATHRADAS VASSANJI, (*Chairman*),
C. W. DU BREUL,
HARIDAS MADHAVDAS,
J. MULLER,
HIRACHAND V. DESAI,
K. KUSUMOTO,
DURGADUTT SAWALKA,
MISRI LALJI.

N.B.—The name of Mr. Rahimtoola Currimbhoy, the Association's representative on the Committee, was incorrectly included amongst the signatories to the above circular in its original form. Mr. Currimbhoy, however, did not sign the circular but submitted the under-quoted Minute of Dissent which was attached to the circular.

MINUTE OF DISSENT BY MR. RAHIMTULLA CURRIMBHOY.

I regret I was not able to attend all the Meetings of the Committee owing to my absence from Bombay to Delhi. Looking through the Scheme prepared by the Committee, I regret I cannot recommend it to the Bombay Millowners' Association, for their approval. Before asking Members of the Cotton Clearing House whether they are willing to join the new Association, I submit the different bodies who appointed this Committee, ought to be consulted whether they approve the Scheme.

Coming to the Scheme, I am fully aware that it is a sort of compromise. But I think there is nothing in this Scheme that will prevent the recurrence of the same incident which the Cotton trade witnessed only a few days back. However I have no desire to wreck the whole Scheme and I am prepared to recommend its adoption with the following modifications.

To remedy the present chaos and put the trade on a sound footing it is essential:—

1. To have one single contract.
2. To limit Membership to firms dealing as principals in cotton, and admit only one person of that firm as a Member.
3. To stop Cutchra Khandy.
4. Non-British subjects should not be allowed to have any voice in the Association as British subjects are not having in foreign exchanges. Like Liverpool Cotton Association, it should be provided that only British subjects can be Members of the Association. In New York Cotton Association only Americans are allowed to be Members.
5. The Board of 19 is too unwieldy.
6. The Commission Agents and Mukadams be classed under one panel and not under two panels.
7. Weekly settlement must be provided for.
8. Those who handle actually 5,000 bales of Cotton only should be allowed to have a voice in the Association or become Members of the new Association.
9. The subscription of the Associate Members should be raised.

BOMBAY, 15th April 1921.

RAHIMTULLA CURRIMBHOY.

AN OUTLINE SKETCH OF THE CONSTITUTION OF THE PROPOSED ASSOCIATION.

The East India Cotton Association, Limited.

OBJECTS OF THE ASSOCIATION.

The main objects of the Association are :—

To take over the functions of the Cotton Contracts Board, viz :—

- (a) To regulate and control contracts for the sale and purchase of cotton and specially contracts for the future delivery of cotton.
- (b) To protect the Trade from violent fluctuations in prices due to speculation by prescribing such contracts as will so far as possible eliminate the temptation and the possibility of speculative manipulations and by any other means.
- (c) To establish and maintain a Clearing House and prescribe the classes of contracts, differences on which are to be paid through the Clearing House.
- (d) To provide suitable buildings and/or Rooms as a Cotton Exchange in Bombay and elsewhere in India.
- (e) To fix days, hours and places when and where trading in contracts for future delivery shall and shall not be permissible.
- (f) To obtain sufficient power from Government to enable the Association effectively to control its Members so as to avoid unnecessary litigation in the Courts and to ensure compliance with its Rules and awards.
- (g) Generally from time to time concert such measures of reform as may promote the best interests of the Trade.

MEMBERS.

The Association shall consist of Members and Associate Members.

Every individual, whether British or not, who on 1st December 1920 was a Member and at the date of registration of the Association is still a Member of the Clearing House established by the Cotton Contracts Board or any individual who before that date had applied for Membership and was subsequently duly elected shall be entitled to become a member of the New Association provided that he shall apply for Membership on, or, before, 20th April 1921 and shall at the time of applying :—

- (1) agree to take up and shall, whenever subsequently required to do so, take up and pay for at least one Debenture of the value of Rs. 10,000 bearing interest at 2 per cent. per annum ;
- (2) agree to abide by all the Rules, Regulations and Bye-laws, etc., of the Association which may from time to time be in, or, come into force ;
- (3) notify (a) the name or names of his partner or partners, Munim or Munims, Manager or Managers, authorized representative or representatives, if any, (b) the name or names of Branches, firms or Companies in or outside India, in which he may also be a partner, (c) the address in Bombay which he wishes to be his registered address, (d) agrees to notify any subsequent change in any of the above particulars whenever such may occur.

Firms and/or Companies who on 1st December 1920 were Members and at the date of registration of the Association are still Members of the Clearing House shall be equally entitled to become Members of the Association subject to the same terms and conditions as individuals, but the fact that an individual was or is a Member of a firm or Company which is eligible for Membership shall not entitle him to become a Member without ballot either in addition to or apart from his firm or Company.

All other individuals, firms or Companies whether British or not who are not eligible to become Members as laid down above, but who have a place of business in Bombay and are actively engaged in the Cotton Trade may after the formation of the Association be permitted to become Members if they are proposed and seconded by Members of the Association and approved in ballot by the Board of Directors and provided they agree to conform to clauses 2nd 3 above and in the case of British subjects they shall be required to take up a Debenture of the value of Rs. 10,000 which shall bear interest at 2% and shall also deposit with the Association a sum of Rs. 10,000 as guarantee security which shall also bear interest at 2%, whilst in the case of non-British subjects they shall be required to deposit with the Association a sum of Rs. 50,000 as security guarantee which shall bear interest at 2%. The admittance of non-British subjects to Membership shall further depend as to whether the Board is satisfied that the respective countries of which such prospective Members are nationals afford similar trading facilities to Members of the new Association as this country extends to them. Non-British subjects whether original or not shall not be entitled to become Directors and only original non-British Members shall be eligible to the Representative Committee.

Firms who have not a majority of British partners and/or Managers and in the case of companies who have not a majority of Directors and/or Managers and whose capital in both cases is not at least 75% British owned shall for the purpose of eligibility as Members be deemed to be non-British.

ASSOCIATE MEMBERS.

Every individual who on 1st December 1920 was a Member and at the date of registration of the Association is still a Member of the Clearing House, or, any individual who before that date had applied for membership and was subsequently duly elected, shall be entitled to become an Associate Member provided he agrees to conform to all the terms and conditions laid down for Members except that he shall not be required to take up a Debenture but shall deposit a sum of Rs. 500 which shall bear interest at 2%. Firms and/or Companies shall be equally eligible on the same terms and conditions.

All other individuals (including Firms and Companies) who are not eligible as above, but who have a place of business in Bombay, may, after the Association has been formed, be permitted to become Associate Members if they are proposed and seconded by Members and approved in ballot by the Board of Directors and provided they agree to conform to clauses 2 and 3 above and deposit with the Association a sum of Rs. 1,000 in cash which shall bear interest at 2%.

Associate Members shall have no vested interest in the Association. They shall have no vote and shall not be entitled to take any share in the organization or control of the Cotton Trade. They shall be permitted to use the Ring for the purpose of making Contracts for the future delivery of cotton in the capacity of Brokers, Commission Agents, or otherwise, but always provided that both parties to any contract they may make must be Members of the Association. They may trade in ready cotton in their own name and shall in all other respects than those specified above, have equal rights and privileges with Members. Non-British Associate Members shall not be entitled to use the Ring.

FORFEITURE OF DEBENTURES AND SECURITY DEPOSITS.

The Debenture of the value of Rs. 10,000 and the deposits of Rs. 10,000, 50,000, 1,000 & 500, which each Member and Associate Member is required to take up or deposit under the Articles of the Association shall be liable to forfeiture under an ordinary resolution of the Board of Directors of the Association in respect of any default by such Member under or in virtue of the Bye-laws and Rules from time to time in force.

ANNUAL SUBSCRIPTION.

The annual subscription for the time for Members shall be Rs. 200 and for Associate Members Rs. 100, but may be subsequently increased or decreased by resolution of the Representative Committee in General Meeting.

EXPULSION, SUSPENSION, ETC., OF MEMBERS AND ASSOCIATE MEMBERS.

The Board of Directors have the power to (a) expel a Member or Associate Member, or (b) suspend a Member or Associate Member, from the rights of Membership, or (c) impose a fine not exceeding Rs. 10,000 for any of the causes and in accordance with the procedure to be laid down in the Bye-laws and Rules of the Association subject to an appeal to the Representative Committee.

REPRESENTATIVE COMMITTEE.

For the purposes of administration each Member shall be classified according to the main interest of his business under one of the following six sections or panels :—

1. Mill Owners or Mill Agents,
2. Exporters,
3. Importers,
4. Commission Agents,
5. Muccadums,
6. Brokers,

and except as hereinafter laid down in case of there being no British European or no Indian in any one panel, he shall not represent more than one panel.

Each panel shall elect 15 of its Members to represent the panel at least one of whom shall be a European and one an Indian and the 90 Members thus elected shall form the Representative Committee and shall be the only Members competent to be present and vote at any General Meeting of the Association.

No Member shall be eligible for election to the Representative Committee unless he be a principal, a partner, a Munim or duly authorized to conduct the business of the firm, or in the case of a Company, a Director or a Manager of such Company.

In the event of there being either no European or no Indian on any one panel, that panel shall elect either a European or an Indian as the case may be from any of the other five panels to represent it on the Representative Committee but not more than one member of any firm or Company shall be eligible to sit on the Representative Committee.

Twenty Members of the Representative Committee shall form a quorum at any meeting of that Committee.

Persons (including Firms or Companies) who are Millowners or who are authorized Agent to Mills shall be eligible for inclusion in the first panel.

Persons (including Firms or Companies) the main interest of whose business is confined to exports of cotton from India shall be eligible for inclusion in the second panel.

Persons (including Firms or Companies) the main interest of whose business is confined to imports of cotton into Bombay shall be eligible for inclusion in the third panel.

Persons (including Firms or Companies) the main interest of whose business is confined to that of acting as Commission Agent shall be eligible for inclusion in the fourth panel.

Persons (including Firms or Companies) whose main business is confined to owning, possessing or holding godowns or jethas, or, acting as Muccadums to Offices or Mills shall be eligible for inclusion in the fifth panel.

Persons (including Firms or Companies) the main interest of whose business is broking shall be eligible for inclusion in the sixth panel.

BOARD OF DIRECTORS.

The fifteen Members of each panel elected to the Representative Committee shall elect from their number three members (except the Millowners who shall elect four) one of whom must be a European and one an Indian and the nineteen Members so elected shall form the Board of Directors. Seven Directors shall form a quorum at any meeting of the Board.

PRESIDENT AND VICE-PRESIDENT.

The Board of Directors shall appoint a President and a Vice-President from amongst their number and shall be entitled to pay the President a remuneration for his services. In the event of there being none amongst their number willing to serve as President, they may appoint any other Member from the Representative Committee or failing that from the general body of Members or failing that they may appoint a non-member. Should they fail to secure the services of a non-member competent to fill the seat, the Board shall convene an Extraordinary General Meeting of the Representative Committee who by resolution at such Meeting may authorize the Board to request the Government of Bombay to nominate a President of the Association.

The President appointed from amongst the Directors shall in addition to his vote as a Director have a casting vote. The President appointed from any other body or being a non-member or nominated by the Government of Bombay shall only vote in the event of there being an equality of votes for and against and in that case he shall have a casting vote only.

The Vice-President must be one of the 19 Directors of the Association.

The President and the Vice-President shall for the time being be the Chairman and the Vice-Chairman of the Board.

RETIREMENT OF DIRECTORS AND VACANCIES ON BOARD.

All Directors and Members of the Representative Committee shall retire from Office annually but shall be eligible for re-election.

The Directors shall fill casual vacancies on the Board by inviting Members of the Representative Committee representing the panel which the casualty represented but such appointment shall be subject to the confirmation of the Members representing their panel.

Temporary Directors shall be appointed in the place of those who on account of sickness do not attend the Board meetings for more than two consecutive months or who have obtained leave of absence for two or more months in the same way as casual vacancies, but Directors who for any other reason fail to attend for two consecutive months shall be permanently superseded and shall not have the right to resume their seats until they are re-elected.

REMOVAL OF DIRECTORS.

Any President except one appointed by the Government of Bombay and any Vice-President or Director may be removed from Office if so resolved at an Extraordinary General Meeting of the Representative Committee.

GENERAL MEETING.

On a written requisition signed by 15 Members of the Representative Committee stating the business to be discussed an Extraordinary General Meeting shall be convened by the Directors within 10 days after receipt of the requisition failing which the requisitionists or a majority of them may convene a meeting for the objects specified in the requisition.

WINDING UP.

In the event of the Association being wound up, the surplus assets, if any, shall be distributed equally amongst such persons as were Members at the date of the commencement of the winding up and who at that date had paid in full all sums due by them to the Association.

Registered No.

Serial No.

FORM OF APPLICATION FOR MEMBERSHIP.

To

THE SECRETARY,

COTTON CONTRACTS BOARD.

DEAR SIR,

I/we hereby agree to become a Member of the East India Cotton Association, and do promise and agree that I/we will conform to and be bound by the provisions as detailed in the Outline Sketch of the Constitution of the Association and also agree to abide by the Bye-laws and Rules of the Association which may hereafter be adopted.

- (a) Name of Person, Firm or Company, applying for Membership _____
- (b) Address in Bombay _____
 Address of Branch office or offices, if any . _____
- (c) List of all Branch Establishments, both in India and abroad (state which is the Head Office) _____
- (d) Name or names of partner or partners, if any, (state whether full or special partners), of Munim or Munims or duly authorized Representative or Representatives, if any, or in case of Company names of Directors and/or Managers, and state whether British subjects or otherwise _____

- (e) Applicant's relationship to the Firm or Company on whose behalf he applies (whether partner, Director, Munim, Manager or duly authorized Representative) _____

- BOMBAY,.....March 1921.

N. B.—Please enter the Registered Number of your MEMBERSHIP of the CLEARING HOUSE in this form.

No. 214/65 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th April 1921.THE SECRETARY,
COTTON CONTRACTS BOARD,
Bombay.

DEAR SIR,

I am directed to inform you that my Committee had under consideration at their meeting to-day the draft constitution of the proposed East India Cotton Trade Association submitted by the Committee appointed to draft the same, and also the amendments thereto proposed by this Association's representative, Mr. Rahimtoola Currimbhoy.

My Committee regret that they are unable to lend their support to the scheme as at present proposed and they desire strongly to endorse the amendments suggested by Mr. Currimbhoy in his minority report. With a view, however, to arrive at a decision satisfactory to those parties directly concerned my Committee desire to suggest that a meeting of the representatives of the following sections of the trade be arranged, viz., exporters, importers, millowners and commission agents.—Yours faithfully,

C. B. SAYER,
Secretary.

No. 216/65 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 26th April 1921.THE MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

I am directed to state that the Committee of the Association understand that a form of application for membership of the proposed new Association, which is to take over the work of the Cotton Contracts Board, has been sent to all mills who are members of the present Cotton Clearing House with the request that the same should be duly filled in, signed and returned before the 30th instant.

The terms of the draft constitution of the proposed Association have been carefully considered by the Committee at a Special Meeting convened for the purpose and I am to inform you that the Committee unanimously decided to recommend all members of the Association *not* to sign the form of application in question as the Committee of this Association strongly disapprove of both the constitution as at present drafted and also of the principles involved therein.

I am to add that the Committee's views have been communicated to the Secretary of the Cotton Contracts Board and you will be advised further in the matter in due course.—I am, etc.,

C. B. SAYER,
Secretary.

No. 2612/Co/1.

COTTON CONTRACTS BOARD,
 OLD CUSTOM HOUSE,
 CUSTOM HOUSE ROAD,
 BOMBAY, 28th April 1921.

THE SECRETARY,
 MILLOWNERS' ASSOCIATION,
 Bombay.

DEAR SIR,

I am directed to acknowledge your letter of the 25th April on the subject of the draft constitution of the proposed East India Cotton Trade Association and in reply thereto to state that the Representative Committee which drew up the draft scheme addressed it purposely to individual members of the Clearing House because they were not prepared to re-open discussion with the different Associations and so indefinitely delay the formation of an Association.

It was laid down when the Committee was formed that this would be the procedure adopted because it was clear that if the Committee's proposals, which must inevitably represent a compromise, were submitted for criticism and suggestions by bodies holding opposed opinion no decision would ever be arrived at.

The Committee is a Committee of the Trade and the Board had nothing to do with it beyond convening the meeting of representatives at which the Committee was appointed.

Your letter was not put before the Board to-day as there was no quorum. It will be put before the next meeting if you so desire but in the Chairman's opinion it would be unfair to the Committee for the Board to call a meeting as proposed by you in order to criticise the Committee's work. It is for the trade to decide whether they will join the proposed Association or not.—Yours faithfully,

D. MEHTA,
Secretary.

No. 238/65 of 1921.

MILLOWNERS' ASSOCIATION,
 BOMBAY, 9th May 1921.

THE MEMBERS OF THE
 BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

In continuation of this Office Circular letter, No. 216-65 of the 26th ultimo, I am directed to inform you that the following resolution was unanimously adopted by the Committee of the Association at their meeting held to-day:—

“The Committee of the Bombay Millowners' Association do not see their way to recommend their members to sign the application form accompanying the scheme, dated 12th March 1921, signed by the eight organizers of the proposed East India Cotton Association, as the proposal takes no cognizance of the objections raised by this Association.”—I am, etc.,

H. ROYAL,
for Secretary.

No. 2918/Co/1.

COTTON CONTRACTS BOARD,
 OLD CUSTOM HOUSE,
 CUSTOM HOUSE ROAD,
 BOMBAY, 27th May 1921.

THE SECRETARY,
 MILLOWNERS' ASSOCIATION,
 Bombay.

DEAR SIR,

I am directed to communicate to you for the information of your Association a copy of resolution passed at a General Meeting held on the 26th instant of those members of the Clearing House who have applied for membership of the proposed Association and to say that the Provisional Board of Directors will be pleased to consider, at their meeting to be held on the 6th proximo, so far as the terms of the resolution will permit, any suggestions or criticisms which your Association may have to offer regarding the cotton Scheme formulated by the Representative Committee of the Trade.—Yours faithfully,

D. MEHTA,
Secretary.

COPY OF RESOLUTION.

“ That a Provisional Board of the following members be appointed with power to make such necessary alterations in the present Scheme as may be suggested to them by any one or more members or any Association or Associations by the 5th of June next, bearing in mind all along that the spirit and tone of the Scheme should not be altered and that after doing so they should proceed with the work of getting the Association duly registered and see to the formation of Panels and Representative Committee.”

MEMBERS OF THE PROVISIONAL BOARD.

Haridas Madhavdas, Esquire,
 Mathradas Vassonji, Esquire,
 Usman Sobani, Esquire,
 Jethabhoy Verji, Esquire, (Ramdas Khimji & Co.)
 Bankeylal Talewala, Esquire,
 Hirachand Vanechand Desai, Esquire,
 Ishwardas Mashruwala, Esquire,
 Vassonji Jivandas, Esquire,
 Fatechand Beijmath, Esquire, (Harnandrai Beijmath).
 C. W. Du Breul, Esquire,
 K. H. McCormack, Esquire,
 G. Boyagis, Esquire,
 V. A. Grantham, Esquire,
 B. C. Reade, Esquire,
 W. Ellis Jones, Esquire.

No. 3681/Co/1.

THE EAST INDIA COTTON ASSOCIATION, LTD.

OLD CUSTOM HOUSE,
CUSTOM HOUSE ROAD,
BOMBAY, 5th August 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

In forwarding herewith a copy of notice in respect to the above Association, I am directed to request the favour of your giving it as wide a publicity amongst the members of your Association as you can possibly do so.—Yours faithfully,

D. MEHTA,

Secretary.

 THE EAST INDIA COTTON ASSOCIATION, LTD.,

OLD CUSTOM HOUSE,
CUSTOM HOUSE ROAD,
BOMBAY, 5th August 1921.

NOTICE.

The Provisional Board of Directors of the above Association beg to announce that 397 applications for Original Membership have been approved and that the first Board of Directors, consisting of the following gentlemen has been duly elected by the respective panels:—

Names of Directors.	Names of Panels.
C. H. Goodall, Esq.	Exporters.
V. A. Grantham, Esq.	Do.
Haridas Madhavdas, Esq.	Do.
K. H. McCormack, Esq.	Importers.
Ramgopal Ramrikh, Esq.	Do.
Fatechand Beijnath, Esq.	Do.
W. G. McKee, Esq.	Commission Agents.
Praladrai Ramjidas, Esq.	Do.
Rameshwardas Birla, Esq.	Do.
C. W. du Breul Esq.	Muccadums.
Mathradas Vassonji, Esq.	Do.
Vassonji Jeevandas, Esq.	Do.
W. Ellis Jones, Esq.	Brokers.
Anandilal Podar, Esq.	Do.
Shivnarayan Nemani, Esq.	Do.

It was found necessary to extend the time originally fixed for applications for Original Membership as the notice given was generally considered too short and it was decided to treat subsequent applications for original membership as valid subject only to approval of the applicant by the Provisional Board.

It is hoped that it will be possible to register the Association by the end of the current month. Applications for original membership should be submitted to the undersigned not later than the 20th instant and will be considered by the new board.

By Order,

Secretary.

THE EAST INDIA COTTON ASSOCIATION, LTD.,

OLD CUSTOM HOUSE

CUSTOM HOUSE ROAD,

BOMBAY, 29th August 1921.

* NOTICE.

It is hereby notified that the Board of Directors have resolved to create a new class of Associate Members which shall be known as Associate Members "Special" class and who shall on payment of a Security Deposit of Rs. 5,000 which shall bear interest at 5 per cent. and a subscription fee of Rs. 200 be permitted to file Balance Sheets and make use of the Clearing House for receipt or payment, as the case may be, of differences on contracts. Such Associate Members shall have no vested interest in the Association and have no vote. Applications for such Membership will be received by the undersigned up to Wednesday, September 7th, and that any applicants will be permitted to become such members subject only to their being approved in ballot by the Board of Directors.

By order,

Secretary.

Bill No. XI of 1921.

A Bill to repeal the Bombay Cotton Contracts Control (War Provisions) Act, 1919.

Whereas it is expedient to repeal the Bombay Cotton Contracts Control (War Provisions) Act, 1919, and whereas the previous sanction of the Governor General required by clause (e) of sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows:—

Bom. I of 1919
5 & 6 Geo. 5, c. 61.

1. This Act may be called the Bombay Cotton Contracts Control (War Provisions) Repeal Act, 1921.
Short title.
2. The Bombay Cotton Contracts Control (War Provisions) Act, 1919, hereinafter called the said Act, is, with effect from the 15th November 1921, hereby repealed.
Repeal of Bom. I of 1919.
3. On the repeal of the said Act, the property of the Bombay Cotton Contracts Board shall vest in the Governor in Council and the proceeds thereof shall, after the liabilities of the Board shall have been discharged, be applied by the Governor in Council for the benefit of the cotton trade of the City of Bombay.
Disposal of property of Bombay Cotton Contracts Board.
4. Notwithstanding anything contained in section 5 of the said Act, no contract for the purchase or sale of cotton of the 1921-22 crop, whether made before or after the passing of this Act, shall be void by reason of its contravening any rule or bye-law made by the Bombay Cotton Contracts Board.
Section 5 of Bom. I of 1919 not to apply in certain cases.

Bom. I of 1919.

STATEMENT OF OBJECTS AND REASONS.

The Bombay Cotton Contracts Board was constituted by the Bombay Cotton Contracts Control (War Provisions) Act, 1919, as a temporary measure. Last year there was a certain amount of opposition to the Board's control of the cotton trade and the Board do not feel justified in continuing their control after the contracts of the current season are liquidated. It is therefore proposed by this Bill to repeal the Act under which the Board was constituted and to abolish the Board with effect from November 15th of this year which is thought to be the most convenient date for all parties concerned. The property of the Board will, under clause 3, vest in the Government and will be disposed of for the benefit of the cotton trade. As contracts for the purchase or sale of next season's cotton crop would, if made before the repeal of the Act, be void if contravening the rules and by-laws of the Board, provision is made by clause 4 that this should not be the case.

27th August 1921.

(Signed) IBRAHIM RAHIMTOOLA.

By order of His Excellency the Honourable the Governor,

A. C. WILD,

Secretary to Government,

BOMBAY, 16th September 1921.

Legal Department.

No. 289/65 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 22nd September 1921.

THE CHAIRMAN,

COTTON CONTRACTS BOARD,

Bombay.

DEAR SIR,

I am directed to enquire whether you have any knowledge of the intention of Government in the matter of the disposal of the assets of your Board when the same revert to Government in due course in accordance with the provisions of clause 3 of the Bombay Cotton Contracts Control (War Provisions) Repeal Act, 1921.

2. My Chairman is led to make the present enquiry by reason of the prevalence of certain views, which appear to be generally held, to the effect that it is the intention of the Governor in Council to make over the assets in question to the newly constituted East India Cotton Trade Association and Mr. Kay will be grateful if you will be good enough to advise him whether such rumours have, to your knowledge, any substance in fact or whether, as appears more probable, it is true that no decision in the matter has been arrived at.—Yours faithfully,

C. B. SAYER,

Secretary.

No. 3905 G. L-1.

COTTON CONTRACTS BOARD,
 OLD CUSTOM HOUSE,
 CUSTOM HOUSE ROAD,
 BOMBAY, 22nd September 1921.

THE SECRETARY,
 MILLOWNERS' ASSOCIATION,
 Bombay.

DEAR SIR,

Your letter of current date.

The Bill to Repeal Act, I of 1919, as printed, provides that the assets of the Board shall vest in Government and be applied to meet the liabilities of the Board, any surplus being applied hereafter as Government may think fit in the interest of the Cotton Trade. An amendment may of course be proposed in the Council.—Yours faithfully,

G. H. COWAN,
Chairman.

COTTON CONTRACTS BOARD,
 BOMBAY, 2nd December 1921.

THE CHAIRMAN,
 MILLOWNERS' ASSOCIATION.

SIR,

At a meeting of representatives of the Cotton Trade held at Government House a few days ago, His Excellency the Governor expressed the wish that the Millowners' Association and the East Indian Cotton Association should reconsider the position and make a further attempt to reconcile their differences. I suggest for your consideration that advantage should be taken of the present difficult situation to talk over the points at issue, and I therefore invite you to send representatives of your Association to meet the Cotton Contracts Board and discuss the question informally. I shall be glad to fix a date to suit your convenience.—I have, etc.,

G. WILES,
Chairman.

No. 760/65 of 1921.

MILLOWNERS' ASSOCIATION,
 BOMBAY, 5th December 1921.

HIS EXCELLENCY THE GOVERNOR IN COUNCIL,
 Bombay.

MAY IT PLEASE YOUR EXCELLENCY,

I, the undersigned, Chairman of the Bombay Millowners' Association on behalf of the Members of the Association who are Members of the Cotton Clearing House established by the Cotton Contracts Board and representatives of the Cotton Trade in Bombay, have the honour to request that Your Excellency's Government may be pleased to move His Excellency the Governor-General to withhold his assent to the Bombay Cotton Contracts Control (War Provisions) Repeal Act, XI of 1921, and to continue the operations of the Cotton Contracts Board until such time as Government are satisfied that the Trade has succeeded in setting up adequate machinery for the control of its own operations.

For and on behalf of the aforesaid
 Members of the Bombay Millowners' Association,
 J. A. KAY,
Chairman.

No. 761-65 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 5th December 1921.

THE CHAIRMAN,
COTTON CONTRACTS BOARD,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter, dated the 2nd December 1921, and, in reply, to state that the following Members of my Committee have been deputed to attend the meeting in question :—

Mr. J. A. Kay (Chairman).
Capt. E. V. Sassoon (Deputy Chairman).
Mr. C. N. Wadia, C.I.E.

2. I am further to suggest that the meeting be held in the rooms of the Cotton Contracts Board on Wednesday, the 7th instant, at 12 (noon), S.T. I shall be grateful if you will be good enough to advise me at your earliest convenience whether the date and time suggested will suit the convenience of the members of your Board.—I have, etc.,

C. B. SAYER,
Secretary.

No. 5005-Co-1.

COTTON CONTRACTS BOARD,
CENTRAL BANK BUILDING,
HORNBY ROAD, FORT,
BOMBAY, 6th December 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed to acknowledge with thanks your letter, dated the 5th December 1921, and, in reply, to state that as suggested by you the meeting of the Cotton Contracts Board will be held at 12 noon on Wednesday, the 7th instant, in the rooms of the Board in the Central Bank Building, Hornby Road.—I have, etc.,

D. METHA,
Secretary.

COTTON CONTRACTS BOARD,
CENTRAL BANK BUILDING,
HORNBY ROAD,
BOMBAY, 21st December 1921.

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

Your Association was kind enough to depute representatives, at my request, to meet the Cotton Contracts Board in informal conference to discuss the situation in the Cotton Trade. I have now the honour of requesting that your Association will nominate a small number of representatives with power to come to an agreement on behalf of your Association with the representatives of other interests of the Trade on the question of the constitution of the Cotton Association. Government have notified their intention of repealing the Cotton Contracts Control Act at the end of February next, and I need not insist on the necessity of a strong and united Association being ready to take over control.

I propose that in the first instance your representatives should meet the Cotton Contracts Board in conference.—I have, etc.,

G. WILES,
Chairman.

No. 46-65 of 1922.

MILLOWNERS' ASSOCIATION,
BOMBAY, 13th January 1922.

G. WILES, Esq., I.C.S.,
CHAIRMAN,
COTTON CONTRACTS BOARD,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter, dated the 21st December 1921, in which my Committee are invited to nominate a small number of representatives with power to come to an agreement, on behalf of the members of this Association, with the representatives of the other sections of the Trade on the question of the constitution of the New Cotton Association.

2. In the above connection I am to state that the invitation conveyed in your letter has received the careful consideration of my Committee who, however, desire me to say, in reply, that as their views on the subject under reference are generally known and have not changed in any way since the question was originally discussed they do not consider that any good purpose will be served by a continuance of the discussion until such time as the representatives of the East India Cotton Association, Limited, are prepared to reconsider their position in the matter.

3. If, however, after consideration of the views expressed in the foregoing paragraph you are still of the opinion that a resumption of the negotiations is desirable I am to say that my Committee will be represented at the proposed conference by Mr. J. A. Kay, Captain E. V. Sassoon and Mr. C. N. Wadia, C.I.E., and that they will be glad to be informed in due course as to the date, time and place of the meeting.—I have, etc.,

C. B. SAYER,
Secretary.

Appendix V-1.

DEVELOPMENT OF BOMBAY.

LAY OUT OF BACK BAY RECLAMATION.

No. S. A. 1422.

DEVELOPMENT DEPARTMENT,
OLD CUSTOM HOUSE YARD, FORT, BOMBAY,
Dated the 8th April 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

In connection with the preparation of a lay out of the area which is at present being reclaimed on the Back Bay, I am directed to request that you will be so good as to furnish Government at an early date with any suggestions which your Association may wish to make in regard to the erection of public buildings on the reclamation. I am to say that what Government primarily desire at present is to be informed of proposals for public buildings which are of sufficient importance to be considered in designing the general lay out of the area, and that they are not at present ready to discuss the terms on which sites for public buildings will be allotted or to determine what proportion of the total area can be reserved for public buildings, recreation grounds, etc. A copy of a plan showing a suggested lay out of the area is forwarded herewith. This is purely provisional, and has not been accepted by Government. It is sent merely in order to assist your Association in making its suggestions.—I have, etc.,

P. W. MONIE,
Secretary to the Government of Bombay.

No. 288—21 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25th May 1921.

THE SECRETARY TO GOVERNMENT,
DEVELOPMENT DEPARTMENT,
OLD CUSTOM HOUSE YARD,
Bombay.

SIR,

I have the honour to acknowledge receipt of your letter, No. S.A. 1422 of the 8th ultimo, in regard to the lay out of the area which is being reclaimed on the Back Bay.

In reply I am to state that my Committee have very carefully examined the lay out of the area in question as shown on the plan that accompanied your letter under reply and desire to put forward the following criticisms in connection therewith:—

- (1) My Committee are very strongly opposed to the removal of the High Court from its present location as they consider that the existing building is more central for the purpose than the proposed site.
- (2) The site for the Hospitals will, in the opinion of my Committee, be too noisy and too near the business area. The Hospitals, they consider, should be further south, *i.e.*, in proximity to the plot marked for a secondary school.
- (3) The recreation ground next to the present Cuffe Parade is far too small.
- (4) The Aquarium should be built at Chowpatty where large numbers of the poorer and middle classes congregate every evening.
- (5) The site marked for Municipal Offices is too large. There does not appear to be any necessity for such large Municipal Offices in that area.
- (6) The Marine Drive is extremely small. The pathway near the sea should be at least 40 feet wide, and the Ride 50 feet wide.

After providing for the above, the roadway should, if possible, also be made wider than shown on the plan.—I have, etc.,

H. ROYAL,
for *Secretary*.

No. S. A. 4198.

DEVELOPMENT DEPARTMENT,
OLD CUSTOM HOUSE YARD, FORT, BOMBAY,
Dated the 25th October 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

With reference to the correspondence ending with your letter, No. 288-21, dated the 25th May 1921, regarding the erection of public buildings on the Back Bay Reclamation, I am directed to forward herewith a copy of Press Note No. S. A. 4197, dated the 25th October 1921, and of the preliminary plan referred to therein, for the information of your Association.—I have, etc.,

S. VACHHA,
For *Secretary to Government*.

No. S. A. 4197.

GOVERNMENT OF BOMBAY,
DEVELOPMENT DEPARTMENT,
OLD CUSTOM HOUSE YARD, FORT, BOMBAY.
Dated the 25th October 1921.

PRESS NOTE.

The preliminary plan of the layout for the Back Bay Reclamation prepared by Mr. W. R. Davidge, F.S.I., A.R.I.B.A., Consulting Town Planner, is published for the information of the public. The Governor in Council is desirous of emphasizing the fact that the layout shown on this plan is only a preliminary one. The opinion of the public bodies in Bombay, which have been invited in regard to certain matters connected with the layout, will be considered when revised plans are being prepared.

Appendix V-2.

DEVELOPMENT OF BOMBAY.

RAILWAY LINE SOUTH OF CHURCH GATE STATION.

No. S. A. 848.

DEVELOPMENT DEPARTMENT.

OLD CUSTOM HOUSE YARD, FORT, BOMBAY.

Dated the 24th February 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I am directed to address your Association on the question of running a railway line south of Church Gate Station in a subway to be built in the reclamation.

2. In January 1920, the Bombay Government were informed by the Government of India that the Secretary of State had been asked to serve a notice on the B. B. & C. I. Railway requiring them to relinquish to Government the line south of Church Gate Station when called upon to do so at any time after 1922, subject to the new termini for local and long distance traffic, at Church Gate and Grant Road respectively, having been constructed, and the electrification of the main line to the local and long distance termini having been completed. The Government of India further stated that this action was recommended to the Secretary of State on the explicit condition that the Bombay Government should be responsible for the cost of replacing railway communication to the area served by the section of the B. B. & C. I. Railway which it is proposed to dismantle, should such restoration be found necessary.

3. The Governor in Council is of opinion that the Railway line, if placed south of Church Gate Station, can only be continued underground to Colaba in a subway which will have to be constructed as part of the reclamation and for which provision will have to be made in the layout of the reclaimed area. As a tentative layout is at present under the consideration of the Governor in Council, it is necessary that the question as to whether an extension of the Railway line south of Church Gate Station will or will not be required in the future should be decided now. The Governor in Council, in view of the considerations set forth in the succeeding paragraph, is doubtful whether the expense of constructing a subway should be justified.

4. The main object of the B. B. & C. I. Railway suburban line to Church Gate will be to provide communication between the business area in the Fort and the residential areas and suburbs to the North. Colaba itself, when the cotton green is removed, will gradually become a purely residential suburb and the places of business of the great bulk of the people, who will reside there in future, will no doubt be in the Fort area and motors and tramway service will, in the opinion of the Governor in Council, form a far more convenient means of communication than a railway on the approximate alignment of the B. B. & C. I. Railway.

5. I am to request that the Governor in Council may be furnished with the views of your Association in the matter at an early date.—I have, etc.,

P. W. MONIK,

Secretary to the Government of Bombay.

No. 169-40 of 1921.

MILLOWNERS' ASSOCIATION
BOMBAY, 16th March 1921.THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
DEVELOPMENT DEPARTMENT,
OLD CUSTOM HOUSE YARD,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter, No. S. A. 848, dated the 24th February 1921, on the question of running a railway line south of Church Gate Station in a subway to be built in the reclamation, and in reply to state that my Committee are not in favour of the proposal in question.—I have, etc.,

C. B. SAYER,
Secretary.

Appendix V-3.

DEVELOPMENT OF BOMBAY.

MILITARY LANDS SCHEME.

No. S. A. 4797. |

DEVELOPMENT DEPARTMENT,
OLD CUSTOM HOUSE YARD, FORT, BOMBAY,
*Dated, the 12th December 1921.*THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

Subject :—Military Lands Scheme, Bombay.

I am directed to forward herewith for the information of your Association copy of the Press Note No. S. A. 4755, dated 9th December 1921, on the above subject.—I have, etc.,

P. W. MONIE,
Secretary to Government.

No. S. A. 4755.

GOVERNMENT OF BOMBAY,
DEVELOPMENT DEPARTMENT,
Dated, the 9th December 1921.

PRESS NOTE.

Military Lands Scheme.

Prior to the war the question of the land held by the Military Department in Bombay had been under discussion for many years, Government on the one side desiring to obtain the release of some of the scattered military properties in the Fort area for purposes of commercial

expansion, the Military authorities on the other hand being unable to fall in with these views owing to their inability to find other sites to reinstate the services that would be displaced. In 1911 a scheme for reclaiming Back Bay was put forward by the Local Government and specific provision was made for making available 100 acres for the Military Department at Rs. 7 per square yard, this being Mr. Kidd's estimate of the cost of the Reclamation, excluding interest charges. The proposal fell to the ground, however, as the Government of India did not see their way to sanction the Reclamation at that time, and little further progress was made till 1914 when negotiations remained in abeyance owing to the war. When the war was over, the Bombay Government took up the Back Bay Reclamation Scheme again and obtained sanction to it in 1920. At the same time, the Military Lands Scheme came forward in a larger form, the proposal being to relinquish practically the whole of the Military properties in the Fort area and to reinstate the various services partly on reclaimed land at Colaba and partly at Deolali. At first, negotiations did not make much progress, as the area, said to be required for Military purposes at Colaba, was considered to be too large to be surrendered out of the Reclamation; but this was finally reduced to 265 acres.

2. On this basis a settlement was effected as follows:—

(a) The Government of India in the Military Department have agreed to relinquish the following properties, and each plot, as vacated, is to be handed over to the Government of Bombay for disposal through the Development Department, on behalf of the Government of India:—

Serial No.	Description	Area, square yards.
1.	Queen's Road	99,517
2.	Carnegy Lines	28,318
3.	Old Saluting Battery	5,600
4.	Castle Park Arsenal	42,099
5.	Old Town Barracks	14,545
6.	Old Garrison Stables	441
7.	Old Executive Engineer's Office	1,832
8.	Palton Road Warrant Officers' Quarters	2,406
9.	Old Palton Lines	30,168
10.	Old Sailors' Home	899
11.	Seaside Villa	1,157
12.	Old Defence Office, Middle Colaba	6,008
13.	Ordnance Lascar Quarters, Middle Colaba	4,412
14.	Gun Carriage Factory, Middle Colaba	35,338

(b) The proceeds of these sales are to be credited to the Government of India and held in a special suspense account for the purposes of the scheme as follows:—

(i) To defray the cost of reinstating at Colaba or Deolali the services displaced by the sale of the properties above referred to, together with the provision of accommodation for such Military units now stationed in Bombay as would under ordinary rules have been given accommodation, but for whom no accommodation has, up to now, been provided owing to lack of sites, and

- (ii) To meet the cost of 265 acres of reclaimed land at the southern end of the Back Bay Reclamation which the Government of Bombay have agreed to hand over to the Military Department in an undeveloped state, as soon as it is ready, at an all-over rate of Rs. 20 per square yard.
- (c) In the case of any Military property to be disposed of, which may be required by the Government of Bombay or by a local body, the rate for purposes of transfer is to be the market value which is to be settled by agreement, or, failing agreement, by arbitration, an arbitrator mutually agreed upon to be assisted by two assessors, one selected by each party to the arbitration.
- (d) The Military buildings and works, referred to in paragraph (b) (i), are to be included in a schedule of requirements to be prepared by the Military Department for the acceptance of the Government of Bombay. No additions to the schedule are to be made, subsequent to its acceptance, without the approval of the Government of Bombay.
- (e) The construction of the Military buildings at Colaba and Deolali is to be carried out by a special engineering establishment to be provided by the Government of India in the Army Department, under the joint administrative control of the Director of Development and the General Officer Commanding, Bombay District, to whom considerable powers have been delegated by the Government of India. The Accounts Officer of the Development Department will also be the Accounts Officer for the purposes of the maintenance of the special account of Military receipts and expenditure, and his powers and functions in this respect will be similar to those which he exercises under the Development Scheme.
- (f) If, after meeting budget requirements for immediate and prospective Military buildings and works under the scheme, funds are available from the suspense account, the Government of India will be prepared to make advances to the Government of Bombay, on terms to be arranged, against the cost of the reclaimed land to be handed over to the Military Department, to assist the Government of Bombay in financing their part of the work.
- (g) If the whole transaction results in a profit, such profit is to be shared between the Government of India and the Government of Bombay, the Government of Bombay receiving 50 per cent. of the first crore, 40 per cent. of the second crore and 30 per cent. of the third crore in return for their assistance in carrying out the scheme.

3. It is not possible to forecast whether the scheme will result in a profit, that is, whether the proceeds of the sale of the properties detailed in paragraph 2 (a) will exceed the expenditure indicated in paragraph 2 (b) or the reverse. But whilst the Government of Bombay stand to share the profit, if there is one, they incur no liability should the scheme result in a loss.

4. As regards the rate of Rs. 20 per square yard at which the Government of Bombay have agreed to sell 265 acres of reclaimed land at Colaba, the following indicates how the rate was arrived at. The most important fact to remember in this connection is that 64 acres out of the area to be made available for the Military Department forms a sector which falls within the zone of fire of the Colaba Battery and has no value as residential land, since it can in no case be built on. As already stated, it was proposed in the Reclamation Scheme put forward in 1911, to sell 100 acres of reclaimed land to the Military authorities at cost price, excluding interest

charges, and, in connection with the negotiations leading up to the present settlement, it was felt that this former offer could not altogether be ignored. It was considered, however, that interest charges during construction could fairly be included in a cost price figure and it was decided to offer 100 acres at Rs. 10 per square yard as cost price *plus* interest, and the balance, 165 acres, at the market value. It will be understood that the land will be handed over to the Military authorities in an undeveloped condition, that is, without roads, drains, etc., and it was decided to base the value on the probable market value of developed plots in the area at the time of transfer in 1926 or 1927. This must largely be a matter of conjecture, but, for purposes of calculation, it was taken at Rs. 40 per square yard, and the corresponding value for undeveloped land at Rs. 25 per square yard. It will be realised that in actual practice, Rs. 40 per square yard could not be obtained in the market on the date of transfer to the Military Department, because several years would be required to make the roads and drains and to dispose of the plots to the public. So that, in basing the value on a market value of Rs. 40 per square yard for developed land at the date of transfer, Government were really assuming a value considerably higher at the date they would be in a position to sell to the public.

5. The land was accordingly offered to the Government of India on the following terms :—

	Lakhs.	Lakhs.
	Rs.	Rs.
100 acres at Rs. 10 per square yard	48.40	
165 acres at market value calculated for undeveloped land at Rs. 25 per square yard	199.65	248.05
Subject to the proviso that at the time of handing over the land it might be open to either side to ask for reconsideration of the rate of Rs. 25 for undeveloped land, the rate, if necessary, to be settled by arbitration ;		
or, in the alternative, the land was offered at a fixed all-over rate of Rs. 20 per square yard.		
265 acres at Rs. 20 per square yard		256.52

The fixed all-over rate of Rs. 20 was accepted by the Government of India.

6. Since the agreement was made, revised figures of the cost of the Reclamation have been prepared and the result was communicated to the Indian Merchants' Chamber and Bureau in a reply to a communication submitted by them. In accordance with these figures, the total cost of the Reclamation at the time of transfer of land to the Military Department including interest, will be Rs. 618 lakhs, equivalent to Rs. 11 per square yard, and, as the figures referred to are believed to be an over-estimate, it is not in the least likely that Government will lose by having fixed the cost price at Rs. 10. In any case Government will receive from the Military Department for the whole area about double what the land will at that date have cost them. Under the circumstances, Rs. 20 per square yard which this Government will get for the 265 acres is considered to be reasonable, especially in view of the fact already stated that 64 acres thereof will have no value for building purposes. Further, Government will receive a share of any profit on the whole transaction, whilst the public bodies will secure the use of valuable sites in the heart of the Fort for commercial or public purposes. The Military, on the other hand, will obtain land which will enable them to provide up-to-date accommodation for the Indian Infantry Regiment and for other services, together with sufficient open space for the erection of temporary camps when necessary, thus avoiding the use for such purposes in future of the existing open spaces allotted to the public.

Appendix W.

VISIT TO INDIA OF H. R. H. THE PRINCE OF WALES.

No. 566—113 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 14th September 1921.

THE MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

I am desired by my Committee to forward for your information the attached copy of a letter which they have received from Sir Sassoon J. David, Bart., Chairman of the Executive Committee of H. R. H. The Prince of Wales Reception Fund.

The objects of the fund, as set forth in Sir Sassoon David's letter, are such as must appeal with considerable force to all Members of this Association. It is of very great importance that His Royal Highness should receive a very enthusiastic welcome on his first arrival in India from all classes of the community and your Committee hope that the response from the members of this Association to the Executive committee's appeal will be commensurate with the magnitude and importance of the interests which this Association represents.

There is not much time left before His Royal Highness' arrival and your Committee hope that you will lose no time, if you have not done so already, in sending as generous a contribution as possible to Sir Sassoon J. David, Bart., Chairman of the Executive Committee, and at the same time notify the Secretary of the Association of the amount subscribed.

The contributions notified to-date are as follows :—

The Finlay Mills, Ltd.	..	Rs. 3,000.
The Swan Mills, Ltd.	..	„ 3,000
The Dawn Mills, Ltd.	..	„ 3,000.
The Phoenix Mills, Ltd.	..	„ 3,000.

It is also understood that the following groups of Mills have promised a similar donation in respect of each mill, subject to the approval of their Boards :—

The Currimbhoy group, the Mathradas group, the Tata group, and Messrs. W. H. Brady & Co.'s Mills.—I am, etc.,

JOSEPH A. KAY,
Chairman.

CANADA BUILDING,
HORNBY ROAD,
FORT, 24th August 1921.

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION.
Bombay.

SIR,

As the Chairman of the Executive Committee of H. R. H. The Prince of Wales Reception Fund, I have the honour to address you as under :—

I am sure all the members of your Association will agree with me when I say that nothing should be left undone to give His Royal Highness a fitting and enthusiastic welcome to this City, and that it is particularly desirable that arrangements should be made to enable the work-

ing classes both to participate in this welcome and to carry away a pleasant recollection of this auspicious occasion. To do this a considerable sum of money will be required and I have on behalf of my Committee to appeal to the Members of your Association, as the representatives of Bombay's greatest industry and the source of employment of almost all the labouring classes of this City, for donations to enable the Executive Committee of this Fund to ensure that the arrangements are worthy of the occasion.

Over and above the actual expenditure for the reception of His Royal Highness, there is a desire to have a permanent memorial to His Royal Highness's visit. It is proposed that any surplus left over after providing for the reception will be devoted for the purpose of the permanent memorial which I can confidently predict will be to a great extent for the benefit of the poorer classes of Bombay and should in the opinion of my Committee be a further incentive for handsome donations from Mill-Owners and all those interested in labour. It is, therefore, to the citizens of Bombay that the Committee looks for considerable support.

My Committee will be obliged if you will kindly place this letter before your Association and also circulate it amongst your members. On previous occasions of a similar character your Association has become the means of collecting subscriptions from Mill-Owners and my Committee hopes that your Association will do its utmost in the present instance also.— I have, etc.

SASSOON DAVID,

Chairman of the Executive Committee.

List of members of the Association who subscribed to H. R. H. the Prince of Wales Reception Fund.

The Finlay Mills, Ltd.	..	..	..	..	..	..	..	..	Ra. 3,000
The Swan Mills, Ltd.	..	..	..	..	..	..	..	..	3,000
The Dawn Mills, Ltd.	..	..	..	..	..	..	..	..	3,000
The Phoenix Mills, Ltd.	..	..	..	..	..	..	..	..	3,000
The Bombay Flour and Oil Mill Co., Ltd.	..	..	..	..	..	..	..	..	3,000
The Berar Manufacturing Co., Ltd.	..	..	..	..	..	..	..	..	500
The Standard Mills	..	..	..	..	..	..	..	..	3,000
The David Mills, Ltd.	..	..	..	..	..	..	..	..	3,000
The Diamond Spinning and Weaving Co., Ltd.	..	..	..	..	..	..	..	..	500
The Colaba Land and Mill Co., Ltd.	..	..	..	..	..	..	..	..	3,000
The New Great Eastern Spinning and Weaving Co., Ltd.	..	..	..	..	..	..	..	..	3,000
The New City of Bombay Manufacturing Co., Ltd.	..	..	..	..	..	..	..	..	3,000
The Burhanpur Tapti Mill, Ltd.	..	..	..	..	..	..	..	..	500
The Svadeshi Mills Co., Ltd.	..	..	..	..	..	..	..	..	2,000
The Tata Mills, Ltd.	..	..	..	..	..	..	..	..	3,000
The Kohinoor Mills Co., Ltd.	..	..	..	..	..	..	..	..	3,000
The Currimbhoy Mills Co., Ltd.	..	..	..	..	..	..	..	..	3,000
The Ebrahimhoy Pabaney Mills Co., Ltd.	..	..	..	..	..	..	..	..	3,000
The Crescent Mills Co., Ltd.	..	..	..	..	..	..	..	..	3,000
The Fazulbhoy Mills, Ltd.	..	..	..	..	..	..	..	..	3,000
The Pearl Mills, Ltd.	..	..	..	..	..	..	..	..	3,000

Appendix X.

KHULNA FAMINE RELIEF FUND.

No. 502—108 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 23rd August 1921.THE MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

I am directed to refer to the appeal, which has been widely circulated in the Press, on behalf of the Khulna Famine Relief Fund and to state that in addition to the distress in the Khulna District a similar situation exists in the Bhil country, *viz.*, Maharashtra and Panch Mahals.

The Chairman and the Deputy Chairman of the Association have ascertained that the facts of the case are substantially as reported and that relief, particularly in the above mentioned districts, is immediately required. The Committee have accordingly unanimously decided to submit for the consideration of members of the Association the following suggestions with a view to alleviate the situation so far as it is in their power to do so.

The Salvation Army are taking a leading interest in the work of relief and are prepared to take delivery of, despatch and, if necessary, distribute all contributions of cotton, cloth or money, the latter being particularly required for the purchase of seed. The Committee accordingly suggest that each weaving mill should contribute two, or more, bales of cloth of any description and each spinning mill either the equivalent in cash or cloth purchased elsewhere. If the response to their suggestion is as generous as the Committee anticipate, it is understood that the situation generally will be materially relieved.

I am to add that the mills under the control of Messrs. W. H. Brady & Co., Ltd., and E. D. Sassoon & Co., Ltd., have promised, subject to the approval of their Directors, two bales each, making a total promised of six and twelve bales respectively.

All contributions made in consequence of this appeal should be sent to Lieut.-Colonel J. Tuley, The Salvation Army, Morland Road, Byculla, and may be ear-marked, if required, for distribution in particular districts, and an advice sent to the Secretary of the Association.—
I am, &c.,

C. B. SAYER,
Secretary.

Lists of contributions to the Khulna Famine Relief Fund received from and through members of the Association.

E. D. Sassoon Co., Ltd.'s group of mills	..	..	..	{ 8 bales cloth (Khulna Dist.) 4 bales cloth (other districts.)
The David Mills Co., Ltd.	..	..	..	2 bales Long Cloth.
The Standard Mills Co., Ltd.	..	..	..	2 bales Long Cloth.
The Svadeshi Mills Co., Ltd.	..	..	..	{ 2 bales Dhoties. 1 bale Standard Cloth.
The Ahmedabad Advance Mills, Ltd.	..	..	..	2 bales cloth.
The Tata Mills, Ltd.	..	..	..	2 bales Shirting.
The Finlay Mills, Ltd.	..	..	..	2 bales cloth.

The Swan Mills, Ltd.	.. .. .	..	2 bales cloth.
The Dawn Mills Company, Ltd.	.. .. .	..	Rs. 800.
The Union Mills, Ltd.	.. .. .	..	2 bales G. B. Twill Chadder.
The Sassoon Spinning & Weaving Co., Ltd.	.. .. .	..	2 bales domestic cloth.
The New Great Eastern Spinning & Weaving Co., Ltd.	.. .. .	..	2 bales cloth.
The New City of Bombay Manufacturing Company, Ltd.	.. .. .	..	2 bales cloth.
The Colaba Land & Mill Co., Ltd.	.. .. .	..	2 bales cloth.
The Bradbury Mills, Ltd.	.. .. .	..	2 bales cloth.
The Mathradas Mills, Ltd.	.. .. .	..	2 bales cloth.
The Phoenix Mills, Ltd.	.. .. .	..	1 bale grey cloth fents.
The Pratap Spinning & Weaving Co., Ltd.	.. .. .	..	{ 1 bale Fancy Cloth Fents. 1 bale cloth (Khulna Dist.) Rs. 200 (for purchase of seeds, etc. in the Maharashtra and Panch Mahal Districts.
The Morarjee Goculdas Spinning & Weaving Co., Ltd.	.. .. .	..	2 bales cloth.
The Burhanpur Tapti Mills Co., Ltd.	.. .. .	..	2 bales cloth.
The Planet Mills, Ltd.	.. .. .	..	2 bales cloth.
The Madharao Scindia Mills, Ltd.	.. .. .	..	Rs. 800
The Sholapur Spinning & Weaving Co., Ltd.	.. .. .	..	2 bales Long Cloth.
The Kohinoor Mills Co., Ltd.	.. .. .	..	2 bales cloth.
The Madhowji Dharamsey Mfg. Co., Ltd.	.. .. .	..	2 bales piecegoods.
The Indian Mfg. Co., Ltd.	.. .. .	..	1 bale fents.
The Hindoostan Spg. and Wvg. Co., Ltd.	.. .. .	..	1 bale long cloth.
The Western India Spg. and Mfg. Co., Ltd.	.. .. .	..	1 bale fents.
The Pulgaon Spg., Wvg. and Mfg. Co., Ltd.	.. .. .	..	An (indefinite) quantity of cloth direct to Khulna District.
The Khatau Makanji Spg. and Wvg. Co., Ltd.	.. .. .	..	1 bale Dhoties.

Appendix Y.

BRITISH EMPIRE EXHIBITION, 1923.

REVENUE DEPARTMENT,
BOMBAY, 12th February 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,

Bombay.

Subject.—British Empire Exhibition to be held in London in 1923.

SIR,

I am directed to enclose for your information a copy of a letter from the Government of India, No. I—1 (E); dated 7th January 1921, on the above subject and to request you to favour Government with the opinion of your Association whether the Bombay Presidency should participate in the exhibition on the lines suggested. It is requested that the reply to this letter should be sent not later than 22nd February 1921. The Advisory Committee to the Director of Industries have already agreed that Bombay should participate.—I have, etc.,

SHAMRAO D. MANKAR,

Under Secretary to the Government of Bombay, Revenue Department.

No. I—1 (E).

GOVERNMENT OF INDIA,
BOARD OF INDUSTRIES AND MUNITIONS.
DELHI, *dated the 7th January 1921.*

THE CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT.

SIR,

I am directed to invite a reference to the Press Communique, dated the 3rd January 1920, a copy of which was forwarded to you with the letter from the Indian Munitions Board, No. I—547 of the same date, regarding the British Empire Exhibition. The Government of India had then no intention of participating officially in the Exhibition but commended the Exhibition to the general public and manufacturing firms.

2. Further developments have since taken place. It is now proposed to hold the Exhibition in London in 1923 and to make it representative of the industries and resources of the British Empire. The objects of the exhibition are to foster Inter-Imperial interests from both a commercial and political standpoint and to demonstrate the natural resources of the territories of the Empire, and the inventive and manufacturing energy of its peoples. The Exhibition is receiving official recognition and support, and a special bill has been introduced in Parliament to enable the Home Government to participate in the guarantee funds up to an amount not exceeding £ 100,000. and subject to additional private guarantees amounting to £ 500,000 being forthcoming.

3. The idea of the Empire Exhibition originated with Lord Strathcona and was supported by the Dominions Royal Commission appointed in 1912, but the war prevented the scheme from being carried out. At a conference held in 1919, at which were present, representatives of the United Kingdom and of all the Dominions, it was decided that it was desirable that the proposal should be carried into effect, not only with the objects which were originally behind the idea but also in order to provide a memorial of the great part played by the Empire during the war. The Empire had in the war proved both its unity and its resources, and the sense of the Conference was that when faced with the almost equally difficult and complex problems of peace it should once more demonstrate its unity and its resources in dealing with these problems.

4. The question whether India should participate officially in the Exhibition was discussed at two successive Conferences of Directors of Industries held in April and November 1920. The opinion was unanimously held that India should participate and on a worthy scale befitting her position in the Empire. The Directors were of opinion that the exhibits instead of being classified by subjects for the representation of India as a whole, should be displayed in provincial groups. The Conference was nevertheless of opinion that it would be desirable to appoint a Commissioner for the whole of India who would place himself in touch with the organizers of the Exhibition in England, and with Local and private exhibitors in India, whom he would assist in the organisation and despatch of their exhibits. It is obviously desirable for securing favourable freight conditions and for the benefit of the smaller States and administrations to create a central organisation as suggested.

5. The Government of India now desire to invite the opinion of the Local Government on the main question whether India should participate officially in the Exhibition. If this opinion is favourable, the views of the Local Government are also invited on the question whether the object of such participation should be solely the development of trade, or whether it should have the further object of displaying the various resources of the country and of the industries that now flourish in it, and of indicating the possibilities of the development of new Indian industries.

The Government of India would also be glad to learn whether the suggestion that a Commissioner should be appointed meets with the approval of the Local Government.

6. As regards the incidence of cost, the Conference of Directors of Industries was of opinion that the Imperial Government should defray the cost of the Commissioner and of the building in which the Indian exhibits will be housed, while Local Governments and private exhibition should meet the cost of collecting and transmitting their exhibits as well as the rent for the portion of the building allotted to them together with a share of the maintenance charges for lighting and safety. I am to request that the views of the Local Government on this point may also be communicated to the Government of India.

7. The Government of India will issue a separate communication inviting the participation of Indian States but would meanwhile be obliged if a reply to this communication may be sent not later than the end of February 1921.—I have, etc.,

J. C. B. DRAKE,

Secretary, Board of Industries and Munitions.

AHMEDABAD MILLOWNERS' ASSOCIATION,

AHMEDABAD, 23rd February 1921.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

DEAR SIR,

We shall thank you to let us know immediately your Committee's opinion in the matter of British Empire Exhibition to be held in London in 1923 and whether the Bombay Presidency should participate in the exhibition on the lines suggested in the Government of India No. I—1 (e), dated 7th ultimo.

A very early reply will oblige.—Yours faithfully,

H. E. MEHTA,

for Honorary Secretary.

No. 164-34 of 1921.

MILLOWNERS' ASSOCIATION,

BOMBAY, 15th March 1921.

THE UNDER SECRETARY TO THE GOVERNMENT OF BOMBAY,

REVENUE DEPARTMENT,

Bombay.

SIR,

I am directed to acknowledge receipt of your letter, No. C. 445, dated the 12th February 1921, upon the subject of the proposal to hold a British Empire Exhibition in London in 1923.

In reply I am to state that while my Committee are of opinion that India should participate in the Exhibition the Association, as a body, will not be able to send exhibits.—I have, etc.,

C. B. SAYER,

Secretary

No. 165-34.

Copy forwarded with compliments to the Honorary Secretary, Ahmedabad Millowners' Association, in reply to his letter, dated 23rd February 1921.

C. B. SAYER,
Secretary.

Appendix Z.

THE WORLD COTTON CONFERENCE.

No. 1738-W-1.

COTTON CONTRACTS BOARD,
BOMBAY, 4th March 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I enclose copy of a letter received from the President of the World Cotton Conference.

The Cotton Contracts Board would be glad to know, in case your Association has not received a separate invitation, whether your Association would like the Board to nominate one or more of its members as a delegate.—Yours faithfully,

D. MEHTA,
for Chairman.

WORLD COTTON CONFERENCE.
LIVERPOOL, June 13th to 15th, 1921.
MANCHESTER, June 16th to 22nd, 1921.
121, DEANSGATE,
MANCHESTER, 4th February 1921.

THE SECRETARY,
COTTON CONTRACTS BOARD,
Bombay, India.

DEAR SIR,

The second World Cotton Conference will be held in Liverpool and Manchester, England, from June 13th to June 22nd, 1921.

A cordial invitation to appoint Delegates to the Conference is extended to your Association by the members of the British Executive Committee, and it is sincerely hoped that you can accept this invitation.

It is felt that the whole-hearted participation in this Conference by the various cotton interests throughout the world will result in improved conditions and better mutual understandings.

I shall be obliged if you will kindly bring this letter before your Executive Committee at their next meeting, and let the Secretary know the names of those who are likely to be present.

Names of the Delegates must be in the hands of the Secretary not later than May 1st 1921.—Yours faithfully,

(Signed) EMMOTT,
President.

No. 168-47 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 16th March 1921.

THE CHAIRMAN,
COTTON CONTRACTS BOARD,
Bombay.

DEAR SIR,

I am directed to acknowledge receipt of your letter, No. 1738-W-1, dated the 4th instant, and its accompaniment and in reply to state that this Association has not received a separate invitation. My Committee desire, however, to suggest that Mr. W. H. Brady, their representative on the Empire Cotton Growing Committee, be invited by your Board to attend the Conference.—Yours faithfully,

C. B. SAYER,
Secretary.

121, DEANSGATE,
MANCHESTER, 2nd February 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

The second World Cotton Conference will be held in Liverpool and Manchester, England, from June 13th to June 22nd, 1921.

A cordial invitation to appoint Delegates to the Conference is extended to your Association by the members of the British Executive Committee, and it is sincerely hoped that you can accept this invitation.

It is felt that the whole-hearted participation in this Conference by the various cotton interests throughout the world will result in improved conditions and better mutual understanding.

I shall be obliged if you will kindly bring this letter before your Executive Committee at their next meeting, and let the Secretary know the names of those who are likely to be present.

Names of the delegates must be in the hands of the Secretary not later than May 1st, 1921.—Yours faithfully,

EMMOTT,
President,
World Cotton Conference.

No. 186-47 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 30th March 1921.

THE CHAIRMAN,
COTTON CONTRACTS BOARD,
Bombay.

DEAR SIR,

With further reference to your letter, No. 1738-W-1 of the 4th instant and my reply of the 16th idem, I beg to state that this Association has now received a separate invitation from the President to send delegates to the forthcoming World Cotton Conference.

I shall accordingly be grateful to know what action you have taken in regard to the nomination by your Board of Mr. W. H. Brady, as suggested in my previous letter in order that I may inform Lord Emmott of the position.—Yours faithfully,

C. B. SAYER,
Secretary.

No. 2043-WA-1.

COTTON CONTRACTS BOARD,
BOMBAY, 30th March 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

Your letter, dated 30th March.

The Joint Secretaries of the World Cotton Conference have been informed that the Cotton Contracts Board has selected Mr. W. H. Brady as a delegate with two others and Mr. Brady has been informed of the selection and that it was made at the suggestion of your Association and has been requested to be present at the Conference.—Yours faithfully,

G. W. COWAN,
Chairman.

 No. 187-47 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 31st March 1921.

THE PRESIDENT,
WORLD COTTON CONFERENCE,
121, Deansgate, Manchester.

DEAR SIR,

I beg to acknowledge receipt of your letter, dated the 2nd February 1921 and received in this office on the 29th instant, inviting my Committee to appoint delegates to the forthcoming Conference.

In reply I beg to state that the Cotton Contracts Board has already approached this Association in the matter and at the suggestion of my Committee has appointed Mr. W. H. Brady, the representative of the Association on the Empire Cotton Growing Committee, as a delegate to the Conference. Mr. Brady has been advised of his appointment and requested to be present at the Conference.

Under the circumstances I am to ask you kindly to convey to the members of the British Executive Committee my Committee's appreciation of their invitation and to say that my Committee do not desire to appoint another delegate.—Yours faithfully,

C. B. SAYER,
Secretary.

WORLD COTTON CONFERENCE,
121, DEANSGATE,
MANCHESTER, 5th August 1921.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

As an outcome of the recent World Cotton Conference it has been decided to carry on the organisation with a view to holding a future Conference at a date to be fixed later. In the meantime it is proposed to issue either a quarterly or half yearly Bulletin containing information which will be of interest and value to the Associations represented at the Conference.

I propose to issue the first Bulletin about January 1st, 1922, and shall be much obliged if you could see your way to forward to me during December (to reach me not later than the 15th of that month), some information relative to the conditions of the cotton industry as you observe them in your country or district. I do not want to put you to any great amount of trouble and therefore will be pleased to receive a short report of 200/300 words which I can incorporate with reports from other countries and districts and make up into a four page Bulletin.

In addition to the foregoing, I shall endeavour to obtain statistics from various countries so that the Bulletin itself will prove of real interest to everyone who is concerned with the Cotton Industry.

If you cannot undertake this for me I shall be much obliged if you will kindly nominate somebody who would.—Yours faithfully,

T. NASMITH,
Secretary.

No. 609-47 of 1921.

MILLOWNERS' ASSOCIATION,
BOMBAY, 29th September 1921.

THE SECRETARY,
WORLD COTTON CONFERENCE,
121, Deansgate, Manchester.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the 24th August 1921, and in reply to state that the same has been forwarded to the Acting Secretary, Indian Central Cotton Committee, Bombay, for disposal, as my Committee are of opinion that the information you require can more suitably be furnished by that officer, one of whose duties is the dissemination of information of the nature in question to all interested persons.

2. Mr. B. C. Burt, Secretary of the Indian Central Cotton Committee, is at present in England on deputation and no doubt will visit you in the course of his tour.—Yours faithfully,

C. B. SAYER,
Secretary.

No. 610-47 of 1921.

MILLOWNERS' ASSOCIATION.
BOMBAY, 29th September 1921.

THE ACTING SECRETARY,
CENTRAL COTTON COMMITTEE,
WODEHOUSE ROAD,
Bombay.

DEAR SIR,

I am directed to forward herewith copy of a letter received from the Secretary, World Cotton Conference, in connection with the condition of the cotton industry in this Presidency and to state that my Committee are of opinion that the required information can more suitably be furnished by your office. I have accordingly advised Mr. Nasmith that his letter has been forwarded to you for disposal.—Yours faithfully,

C. B. SAYER,
Secretary.

REPORT FOR THE YEAR 1921.

DOCUMENTS AND STATISTICS.

STATISTICS.

STATEMENT of Imports of Piece-Goods of British Manufacture (Grey, Bleached, Coloured and Printed) and of Yarns (Grey and Dyed) from Great Britain into Bombay, Calcutta and Madras, from the years 1857 to 1921, both inclusive.

YEAR.	PIECE-GOODS.			YARNS.		
	Bombay.	Calcutta.	Madras.	Bombay.	Calcutta.	Madras.
	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1857.....	137,761,636	235,190,273	9,375,347	2,838,644	10,691,863	2,370,741
1858.....	281,836,364	416,362,074	15,431,647	8,744,517	18,369,490	4,036,325
1859.....	307,086,509	520,899,016	20,425,632	12,899,875	20,043,485	5,741,441
1860.....	267,443,986	403,351,123	20,648,072	4,571,134	16,641,847	5,656,930
1861.....	272,573,717	418,671,687	14,628,188	5,578,828	13,933,256	3,694,985
1862.....	178,803,604	295,508,637	9,748,215	4,811,384	9,594,896	1,675,239
1863.....	232,321,038	234,645,916	16,352,677	5,592,995	10,394,931	3,702,562
1864.....	189,812,984	223,036,538	14,787,062	4,268,662	8,742,699	3,447,635
1865.....	175,486,677	319,047,954	17,291,103	4,072,811	6,981,809	2,232,948
1866.....	243,476,368	351,572,331	22,081,805	6,877,968	10,795,517	4,629,986
1867.....	316,784,109	528,434,956	23,258,498	6,568,619	13,006,019	4,684,638
1868.....	555,337,050	619,101,683	31,793,397	7,780,033	13,236,453	6,873,398
1869.....	296,158,439	518,741,346	29,683,469	7,981,949	11,858,210	7,773,636
1870.....	272,898,226	687,639,911	45,750,099	9,946,299	16,816,936	6,649,598
1871.....	305,416,233	684,926,367	47,560,133	6,097,531	12,041,848	8,876,841
1872.....	262,849,273	657,123,291	48,177,671	6,163,813	11,490,636	8,616,040
1873.....	349,631,830	664,987,114	57,666,809	8,667,090	11,192,248	8,918,841
1874.....	292,843,697	765,762,164	49,878,834	8,867,978	14,041,520	10,510,639
1875.....	305,917,934	744,439,224	44,683,288	6,863,763	12,945,102	10,104,020
1876.....	356,940,508	733,913,330	54,875,423	8,246,211	12,090,167	9,664,609
1877.....	354,779,192	885,688,850	39,106,318	10,624,710	14,364,841	8,683,595
1878.....	344,068,807	749,233,431	47,038,579	7,754,005	13,967,396	8,373,916
1879.....	343,811,233	788,759,250	61,375,691	7,469,113	10,580,436	9,581,363
1880.....	531,050,559	1,007,531,497	77,010,037	13,024,923	16,446,089	12,108,002
1881.....	544,890,697	947,329,460	82,451,852	12,326,706	13,597,371	11,099,762
1882.....	500,248,293	883,611,784	106,615,818	12,019,123	14,780,667	13,069,871
1883.....	572,738,196	878,949,353	107,868,579	16,220,463	13,478,764	11,033,824
1884.....	568,220,318	908,294,475	120,841,003	14,299,380	15,313,840	13,114,875
1885.....	547,773,459	911,987,148	93,757,204	14,132,372	13,473,067	99,597,197
1886.....	700,061,881	1,159,407,968	143,318,736	17,087,709	14,177,149	13,937,810
1887.....	585,502,258	988,370,500	117,502,619	14,990,151	14,040,137	13,432,638
1888.....	652,344,548	1,045,951,384	138,271,060	16,595,176	14,778,545	14,570,258
1889.....	634,608,171	1,031,000,980	144,140,943	13,011,348	11,836,681	13,393,848
1890.....	665,550,786	1,037,911,379	115,224,797	15,805,515	12,455,601	13,284,690
1891.....	572,065,309	961,686,226	108,083,576	15,526,869	12,484,617	14,666,189
1892.....	548,944,867	1,013,742,658	93,892,712	12,427,053	10,108,327	10,390,439
1893.....	604,439,138	1,009,441,511	106,086,291	10,466,233	13,124,097	11,387,889
1894.....	719,324,449	1,161,138,343	140,749,235	11,723,808	10,529,734	12,547,763
1895.....	484,780,087	925,203,136	99,427,366	10,857,586	10,689,066	10,188,466
1896.....	574,410,316	1,163,967,702	86,265,292	11,649,977	13,403,663	15,402,931
1897.....	472,597,133	932,328,974	121,396,515	11,788,246	13,299,211	13,650,022
1898.....	557,597,951	1,202,254,978	91,950,978	10,238,969	11,412,068	11,673,878
1899.....	611,556,220	1,266,926,546	93,492,746	10,441,484	10,729,842	11,532,812
1900.....	461,938,302	1,086,463,274	120,333,837	5,892,081	9,435,371	9,496,085
1901.....	629,976,200	1,127,753,500	129,392,500	7,911,750	11,050,890	9,564,200
1902.....	475,541,800	1,176,051,500	119,878,000	6,299,820	7,411,640	9,438,560
1903.....	520,373,400	1,119,542,300	129,898,800	5,300,460	6,442,050	6,699,580
1904.....	543,591,100	1,193,265,900	145,618,800	6,221,400	6,613,460	8,056,710
1905.....	637,039,600	1,292,516,000	119,829,700	11,368,420	11,443,550	10,175,810
1906.....	611,705,100	1,189,552,900	142,636,200	10,548,720	10,300,210	10,260,270
1907.....	646,598,400	1,298,662,500	131,107,800	10,419,750	9,921,670	7,601,280
1908.....	470,356,400	1,005,027,600	200,636,400	10,894,540	9,019,320	10,432,380
1909.....	481,389,100	1,180,586,000	108,497,400	16,251,580	8,448,010	6,169,190
1910.....	624,859,600	1,129,898,600	109,976,800	8,410,140	6,384,450	6,891,410
1911.....	622,516,400	1,226,065,400	138,414,300	12,842,440	9,179,460	8,364,340
1912.....	658,026,700	1,451,819,200	173,698,700	13,298,110	11,913,170	10,745,130
1913.....	804,333,100	1,547,872,400	210,797,700	13,628,700	7,519,860	9,497,740
1914.....	617,498,700	1,378,930,300	160,552,000	13,538,110	9,985,330	8,280,700
1915.....	354,966,900	1,052,246,400	106,332,200	15,423,650	8,974,950	10,801,200
1916.....	481,857,500	1,035,437,900	88,153,700	8,931,510	5,922,490	7,583,020
1917*.....	851,853,300	898,872,200	78,886,500	5,185,900	5,646,600	6,295,900
1918*.....	429,754,300	449,044,800	33,046,000	2,054,500	2,211,400	3,490,800
1919*.....	275,575,100	423,299,200	37,684,300	3,217,300	2,401,100	3,201,100
1920*.....	569,054,700	656,277,100	69,872,000	10,850,000	5,096,900	6,011,600
1921*.....	265,838,000	744,049,100	50,486,100	18,389,600	7,573,200	7,257,900

IMPORTS INTO BOMBAY OF PIECE-GOODS AND YARNS, &c., FROM EUROPE, AMERICA, JAPAN AND ELSEWHERE DURING THE YEARS 1912 TO 1921.

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1912.	From 1st Jan. to 31st Dec. 1913.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.	From 1st Jan. to 31st Dec. 1919.	From 1st Jan. to 31st Dec. 1920.	From 1st Jan. to 31st Dec. 1921.
GREY GOODS.										
36 in. & under x 37/9 yds. Shirtings all weights	Pcs. 5,69,243	Pcs. 5,86,118	Pcs. 6,97,526	Pcs. 1,57,876	Pcs. 1,58,976	Pcs. 76,891	Pcs. 38,548	Pcs. 1,84,477	Pcs. 5,35,201	Pcs. 2,34,640
37/9 " do. do. 5 1/2 lbs. & under	4,515	3,858	625	360	560	301	720	8,079	5,282	8,000
" " do. do. 6 1/2 lbs. do.	81,225	58,408	48,860	4,049	3,004	10,082	8,971	88,180	42,351	69,800
" " do. do. 7 lbs. do.	1,46,185	1,94,774	1,88,118	27,605	29,612	18,786	24,844	27,188	82,162	44,850
" " do. do. 7 1/2 lbs. do.	94,271	1,01,735	98,800	21,960	5,090	9,082	6,007	46,685	42,708	60,459
" " do. do. 8 1/2 lbs. do.	4,88,058	3,96,605	8,39,184	2,90,824	1,38,901	20,693	20,646	1,10,216	95,401	87,649
" " do. do. 9 lbs. do.	1,66,462	1,66,625	1,64,802	63,606	31,900	6,680	8,745	65,271	1,26,227	56,055
" " do. do. above 9 lbs.	1,80,539	1,87,569	1,46,519	1,85,506	59,362	89,002	82,972	86,364	1,34,627	72,788
40/5 " do. do. 6 lbs. & under	86,513	82,660	12,322	22,914	46,117	18,944	2,590	28,855	6,991	1,700
" " do. do. 7 lbs. do.	68,810	42,179	14,209	8,953	14,629	10,030	6,309	85,202	18,847	42,598
" " do. do. 8 lbs. do.	1,65,428	2,41,868	1,87,718	36,139	15,550	30,157	19,881	1,81,125	58,063	87,447
" " do. do. 9 lbs. do.	4,16,916	4,84,983	5,90,823	1,46,008	66,170	89,173	88,582	1,75,945	93,144	91,911
" " do. do. above 9 lbs.	6,52,963	4,75,976	8,28,091	4,44,943	1,34,094	24,224	82,478	2,21,512	2,47,940	1,16,417
46/49 " do. do. all weights	1,78,861	1,39,582	1,93,575	1,09,456	56,694	16,492	6,619	22,289	65,806	87,513
50/52 " do. do. do.	1,11,093	1,81,455	95,084	60,889	81,777	15,276	9,489	11,581	40,269	19,291
53/60 " do. do. do.	1,58,915	2,18,011	74,967	85,260	15,482	6,156	7,471	7,980	7,447	.....
All widths x 23/24 yds. T. Cloths 4 lbs. & under	.....	.....	.....	.....	.....	.....	80	60	2	.....
" do. do. 5 lbs. do.	.....	.....	.....	.....	.....	.....	8	.....	7,136	.....
" do. do. 6 lbs. do.	.....	.....	.....	.....	11	.....	130	1,800	18,544	.....
" do. do. 7 lbs. do.	7,564	801	2,417	857	.....	318	211	1,350	19,600	.....
" do. do. above 7 lbs.	2,472	8,844	2,900	1,200	.....	500	842	1,660	88,002	.....
29 in. & under x 22/24 yds. Madapollams 2 1/2 lbs. & under	41,944	42,182	9,866	10,986	88,611	11,821	15,111	2,497	7,081	5,796
do. do. 2 1/2 lbs. & over.	8,400	8,001	8,068	.....	.....	2,508	2,559	2,552	2,556	1,007
30/32 in. do. do. 2 1/2 lbs. & under.	2,000	.....	.....	.....	.....	207	.....	1,494	9,169	2,259
" do. do. 2 1/2 lbs. & over.	7,060	8,989	7,850	5,481	12,671	1,250	.....	60	2,499	2,250
38/42 in. do. do. 3 to 4 1/2 lbs.	16	1,410	240	.....	1,380	4,200	4,760	.....	.....	.....
48 in. & over do. do. 4 1/2 to 6 1/2 lbs.	82,955	88,660	49,401	25,833	80,104	10,111	8,499	1,466	16,978	5,104
18/24 in. x 28/30 yds. Printers 2 to 3 lbs.	.....	.....	900	1,531	.....	.....	.....	.....	.....	.....
Above 24 in. x do. do. above 3 lbs.	12,570	5,250	.....	.....	.....	.....	.....	.....	.....	1,902
34 to 45 in. x 18/20 yds. Jacquets, all weights	91,491	1,55,212	1,55,103	40,290	91,223	2,11,493	2,28,457	1,76,006	1,14,877	1,90,867
44 in. x 22 yds. do. do.	8,80,239	12,24,881	6,54,518	5,19,255	4,21,854	4,95,801	4,87,781	2,45,385	2,46,812	3,26,162
Above 44 in. x 22 yds. do. do.	1,67,847	1,97,525	1,41,570	1,38,881	89,410	64,828	71,624	59,872	55,878	46,666
36/9 in. x 18 to 22 yds. Mulls do.	2,30,158	2,03,149	2,14,005	1,14,096	2,01,788	1,38,178	81,510	80,895	1,07,869	1,11,850
40/42 in. x 19/20 yds. do. do.	25,301	10,348	27,881	.....	18,172	14,488	25,182	12,106	7,974	14,718
Above 43 in. x 19/20 yds. do. do.	80,305	1,33,410	1,95,790	57,782	50,715	57,608	1,62,585	93,401	81,863	1,95,772
Twills and Drills	8,81,780	2,77,385	2,47,571	1,64,876	2,15,822	55,820	.....	1,52,915	3,06,006	1,98,343
Total for 12 Months	Pa. 54,03,394	Pa. 57,92,284	Pa. 47,91,484	Pa. 26,95,681	Pa. 18,73,979	Pa. 14,10,444	Pa. 12,98,609	Pa. 19,78,081	Pa. 25,37,766	Pa. 21,15,184

* Printers of 60 yds. are entered in the equivalent of 80-yds. a piece, and similarly with T. Cloths of 48, 72 and 96 yards into 24 yards a piece.

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1912.	From 1st Jan. to 31st Dec. 1913.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.	From 1st Jan. to 31st Dec. 1919.	From 1st Jan. to 31st Dec. 1920.	From 1st Jan. to 31st Dec. 1921.
WHITE GOODS.										
25/86 in. X 39/42 yds. Shirtings and Longcloths ...	Pcs. 14,84,811	Pcs. 8,71,407	Pcs. 9,82,547	Pcs. 8,86,878	Pcs. 8,78,850	Pcs. 8,31,953	Pcs. 3,95,555	Pcs. 3,51,186	Pcs. 7,31,207	Pcs. 2,47,266
18/40 in. X 18/20 yds. Jaconets ...	" 2,80,723	" 2,81,126	" 2,84,780	" 98,156	" 1,51,292	" 67,864	" 37,396	" 55,787	" 1,76,809	" 17,027
26/39 in. X " Mulls and Nainsooks...	" 40,10,011	" 47,71,733	" 30,94,680	" 17,26,336	" 23,19,782	" 22,78,066	" 9,54,072	" 5,31,664	" 18,54,827	" 8,30,125
40/45 in. X " do. do. ...	" 8,29,258	" 10,35,995	" 10,55,076	" 4,88,846	" 4,87,266	" 4,18,296	" 4,14,425	" 2,90,008	" 3,75,932	" 1,61,264
46 in. and upwards do. do. ...	" 16,07,956	" 20,85,996	" 21,45,402	" 10,85,643	" 11,85,766	" 7,74,422	" 10,31,893	" 9,56,073	" 9,69,292	" 5,61,933
32 to 42 in. X 12 to 18 yds. Cambrics ...	" 15,581	" 16,601	" 18,164	" 10,404	" 20,339	" 10,573	" 13,857	" 24,040	" 18,958	" 284
Twills and Drills ...	" 91,428	" 98,529	" 87,588	" 82,305	" 1,33,166	" 64,355	" 19,618	" 85,198	" 1,53,112	" 26,360
Total for 12 months ...	Pcs. 92,69,268	Pcs. 91,41,887	Pcs. 76,68,167	Pcs. 43,78,066	Pcs. 51,79,461	Pcs. 44,45,529	Pcs. 28,66,816	Pcs. 22,93,956	Pcs. 41,80,137	Pcs. 18,44,261
TURKEY RED AND SCARLET GOODS.										
All widths and lengths, Cambrics ...	Pcs. 8,72,366	Pcs. 6,24,260	Pcs. 4,14,352	Pcs. 1,64,224	Pcs. 57,992	Pcs. 1,13,201	Pcs. 90,197	Pcs. 5,384	Pcs. 76,050	Pcs. 30,575
Do. do. Shirtings ...	" 4,48,652	" 7,57,059	" 5,86,010	" 1,61,039	" 1,61,221	" 2,45,209	" 1,13,758	" 58,533	" 1,67,563	" 59,332
30 in. and over X 19/20 yds. Mulls ...	" 11,693	" 13,044	" 13,371	" 7,886	" 8,245	" 6,478	" 8,932	" 2,872	" 8,162	"
Do. do. Jaconets ...	" 9,301	" 26,988	" 24,587	" 8,403	"	" 2,861	" 5,135	" 1,889	" 3,600	" 2,386
All widths and lengths, Twills and Dimities ...	" 28,522	" 29,721	" 51,494	" 9,064	" 8,390	" 14,122	" 4,921	" 4,802	" 12,023	" 8,036
80 in. and over X 19/20 yds. Mull Stripes ...	"	"	"	"	"	"	"	"	"	"
All widths and lengths, Prints and Obintz ...	" 3,23,862	" 3,71,489	" 4,48,979	" 2,99,316	" 1,97,708	" 3,21,744	" 2,85,452	" 1,25,079	" 1,69,452	" 53,149
80 in. & over X 20 yds. Printed Jaconets ...	" 2,27,472	" 2,59,321	" 1,98,886	" 1,62,931	" 1,88,382	" 2,24,556	" 1,45,173	" 86,270	" 1,14,386	" 32,884
Scarfs and Barries ...	" 10,67,725	" 11,10,706	" 13,76,358	" 8,06,987	" 3,14,326	" 3,91,547	" 4,02,521	" 2,32,383	" 8,96,507	" 3,05,424
Handkerchiefs ...	" 2,14,732	" 10,02,828	" 4,57,644	" 1,41,665	" 4,85,191	" 3,12,516	" 2,32,510	" 92,114	" 3,87,313	" 88,701
Total for 12 months ...	Pcs. 27,09,325	Pcs. 41,94,366	Pcs. 35,71,630	Pcs. 17,51,515	Pcs. 14,21,455	Pcs. 16,32,233	Pcs. 12,88,598	Pcs. 6,08,326	Pcs. 18,80,066	Pcs. 5,70,487
WOOLLENS.										
Army Cloth ...	Yds. 1,21,200	Yds. 1,74,470	Yds. 1,22,185	Yds. 40,111	Yds. 84,329	Yds. 82,504	Yds. 23,754	Yds. 16,747	Yds. 40,880	Yds. 5,299
Spanish Stripes and Ladies' Cloth ...	" 81,180	" 79,938	" 21,939	" 2,115	"	" 5,629	"	"	" 6,711	" 276
Flannels ...	" 25,86,104	" 36,42,866	" 16,95,415	" 6,68,844	" 21,75,320	" 40,18,724	" 16,77,673	" 7,94,548	" 18,94,653	" 3,46,836
Broad Cloth ...	" 2,43,206	" 2,42,008	" 97,776	" 39,571	" 25,196	" 31,835	" 16,088	" 19,424	" 66,968	" 17,741
Alpaca, Merino, Italian, &c. ...	" 12,66,683	" 15,04,020	" 8,98,965	" 3,39,460	" 5,62,178	" 4,42,091	" 2,88,430	" 3,86,749	" 9,60,144	" 3,44,507
Union Cloth ...	" 46,255	" 87,980	" 48,861	" 26,912	" 12,508	" 9,320	" 3,393	" 17,572	" 64,690	" 4,917
Cashmere and Coatings ...	" 30,00,523	" 32,63,659	" 16,70,189	" 4,27,784	" 6,35,440	" 7,44,812	" 7,05,326	" 5,79,053	" 18,36,837	" 5,48,209
All other Sorts ...	" 26,82,523	" 48,68,593	" 23,56,750	" 6,64,587	" 7,72,338	" 10,91,732	" 6,42,119	" 3,32,571	" 14,08,539	" 3,75,904
Total for 12 months ...	Yds. 1,00,07,674	Yds. 1,38,19,524	Yds. 69,06,480	Yds. 22,09,334	Yds. 42,67,509	Yds. 64,26,584	Yds. 33,57,283	Yds. 21,46,644	Yds. 62,81,412	Yds. 16,43,689

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1913.	From 1st Jan. to 31st Dec. 1918.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.	From 1st Jan. to 31st Dec. 1919.	From 1st Jan. to 31st Dec. 1920.	From 1st Jan. to 31st Dec. 1921.
FANCY GOODS.										
Dyed Shirtings and Umbrella Cloth	Pcs. 3,80,840	Pcs. 4,71,118	Pcs. 4,18,210	Pcs. 2,14,817	Pcs. 2,21,821	Pcs. 1,91,212	Pcs. 64,708	Pcs. 82,891	Pcs. 1,15,285	Pcs. 1,15,797
" Madapollams and Cambrics	1,17,680	1,42,434	1,30,818	85,279	97,160	26,867	6,982	2,519	5,049	11,857
" Jaconets	4,019	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prints and Chints, all Widths and Lengths	28,84,793	81,41,482	22,68,948	11,24,456	16,57,625	15,99,604	10,29,959	4,42,944	16,81,245	5,19,687
Printed Muslins and Jaconets, all Widths and Lengths	4,26,882	5,60,907	7,22,183	2,75,052	8,46,885	8,78,445	1,91,629	2,11,588	4,47,427	1,83,124
Lappets, White	1,49,658	2,81,587	1,48,162	1,16,086	1,01,175	80,015	80,886	28,244	71,701	12,116
" Coloured	54,721	34,899	22,814	17,417	18,979	5,021	2,000	2,891	9,180	.....
Lappet and Lace Scarfs	43,261	19,894	2,100	5,078	9,481	7,390	1,970	4,182	9,288	2,744
Dhories, Grey	80,04,918	81,54,075	40,22,015	14,49,758	10,45,248	7,06,845	7,54,964	8,57,506	7,16,192	2,80,719
" Bleached	13,55,839	23,40,834	29,68,588	10,53,865	10,76,404	1,175,806	7,87,009	12,81,289	6,84,248	2,69,158
Scarfs and Sarries, Grey	89,318	49,120	84,058	84,927	27,645	24,618	8,528	5,385	17,453	.....
" Bleached	88,042	1,47,427	1,76,291	72,029	1,08,680	86,185	43,265	15,822	53,018	7,660
" Colored and Printed	20,86,402	87,08,522	82,13,889	10,98,306	12,99,904	9,87,855	5,88,114	2,83,069	10,52,469	3,69,985
Book Muslins and Lawns	5,57,036	9,47,585	5,58,852	4,63,427	5,28,649	2,93,103	1,86,652	2,85,129	2,83,526	68,479
Gauze, Plain, Figured, Striped and Checked	4,18,983	2,97,126	2,99,309	1,60,454	1,90,085	3,86,173	2,32,681	18,910	84,520	19,996
Doria and Mull Stripes	5,37,889	6,48,800	5,32,861	2,86,727	4,80,496	2,66,010	89,912	88,416	3,14,485	80,562
Cotton and Linen Ticks	6,641	3,451	2,369	2,015	2,408	586	884	270	3,084	864
Twills & Drills, and Denims, Cold.	1,24,684	1,59,830	1,22,772	1,47,688	2,08,029	1,52,978	86,363	58,781	1,41,518	68,812
Imitation Linen Dhories and Sarries	61,648	56,445	64,259	16,481	28,224	12,144	11,182	3,140	8,783	1,176
Embd. Muslins, Jaconets, and Scarfs (White)	2,56,814	2,47,642	1,50,202	1,63,836	1,89,459	55,293	2,456	24,798	1,97,901	8,682
Nainsooks, Colored, 12 yds.	2,378	288	794	1,887	448	12	.....	.....	1,952	.....
Trousings and Washing Checks	89,423	1,49,835	1,14,422	68,399	48,029	44,875	16,362	13,480	84,877	29,773
Merod.-Tussore Suitings	72,522	1,52,594	1,08,121	61,504	1,59,441	1,40,745	19,164	14,228	1,72,681	25,794
Harwards, Oxfords and Zephyrs	77,248	2,03,008	1,30,090	74,989	1,82,186	68,584	18,262	28,586	2,44,175	26,396
Satin	1,86,858	1,81,314	1,02,980	69,778	60,610	52,927	29,416	14,801	1,18,789	24,834
Coatings and Tweeds and Cotton and Art Silk Voile and Grape	1,86,400	2,08,460	1,10,194	92,560	1,82,994	1,74,382	96,649	93,987	2,68,139	58,238
Italians and Poplins	75,072	1,10,848	81,376	68,075	1,22,528	1,05,847	34,807	49,595	1,48,810	81,463
Dimities, Brocades and Brilliants	3,13,788	5,41,789	2,68,284	1,34,774	1,87,428	1,09,578	45,885	40,791	1,12,421	40,454
Velvets, Cotton	55,090	1,07,012	68,005	5,962	19,809	20,281	17,489	12,820	25,513	13,301
Grenadines, Cotton (Silk Flowered)	84,834	85,863	28,032	84,567	49,595	29,726	4,712	12,278	80,830	12,425
Cotton and Artificial silk Piece Goods ... ..	.....	.....	.....	.....	.....	18,085	2,854	29,228	89,494	12,865
Total for 12 months	Pcs. 1,80,09,996	Pcs. 1,80,48,584	Pcs. 1,68,46,967	Pcs. 73,50,060	Pcs. 84,81,458	Pcs. 69,74,751	Pcs. 43,48,997	Pcs. 59,02,167	Pcs. 73,38,851	Pcs. 21,36,041
Flannels, Cotton	Total for 12 months ... yds. 52,57,561	yds. 55,15,183	yds. 14,86,624	yds. 7,18,520	yds. 14,11,137	yds. 19,67,545	yds. 4,52,210	yds. 1,46,095	yds. 24,04,798	yds. 1,81,197
Nets	Do.	15,50,484	18,24,690	12,25,830	17,89,503	19,05,481	21,48,886	8,49,816	4,81,075	1,99,050
Handkerchiefs, White	Do.	1,44,517	1,83,527	1,14,588	3,04,160	3,74,761	1,07,442	1,94,330	1,42,813	2,654
Printed	Do.	8,17,033	12,65,806	7,53,763	1,83,987	2,51,744	1,53,750	84,930	2,84,257	80,945
Blankets, Cotton	Do.	Pcs. 27,84,115	Pcs. 30,37,749	Pcs. 8,05,308	Pcs. 2,61,888	Pcs. 1,07,795	Pcs. 48,380	Pcs. 16,811	Pcs. 60,025	Pcs. 2,80,369
Grey sheetings	Do. ... ..	.....	.....	.....	.....	.....	.....	8,69,866	8,18,404	4,92,779

* Not recorded. † From 1st May.

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1912.	From 1st Jan. to 31st Dec. 1913.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.	From 1st Jan. to 31st Dec. 1919.	From 1st Jan. to 31st Dec. 1920.	From 1st Jan. to 31st Dec. 1921.
YARNS.										
Grey Mule and Medio, 10/24's say 20's	lbs. 2,43,666	lbs. 4,88,900	lbs. 1,17,765	lbs. 2,031	lbs. 600	lbs. 4,383	lbs. 150	lbs. 13,55,708	lbs. 48,11,110	lbs. 40,27,920
" " 26/32's " 30's	" 4,62,408	" 9,02,512	" 26,84,144	" 11,82,896	" 1,81,582	" 48,915	" 54,081	" 12,71,658	" 34,56,623	" 45,44,712
" " 34/42's " 40's	" 21,14,488	" 26,30,808	" 21,88,698	" 24,29,058	" 14,89,944	" 4,08,816	" 2,88,134	" 14,09,586	" 61,61,363	" 79,16,633
" " 44/52's " 50's	" 11,88,675	" 11,70,464	" 10,97,391	" 9,07,788	" 8,42,809	" 2,28,576	" 1,45,787	" 7,45,132	" 8,31,992	" 14,70,532
" " 54/60's " 60's	" 6,30,657	" 7,10,587	" 5,78,247	" 4,12,512	" 8,01,245	" 1,50,490	" 96,561	" 6,27,481	" 13,76,410	" 6,02,542
" " above 60's	" 6,95,176	" 11,13,849	" 7,44,340	" 6,86,139	" 6,38,764	" 3,12,383	" 2,11,050	" 5,66,396	" 7,43,963	" 12,58,864
Grey Water and Mock, 16/24's say 20's	" 4,88,037	" 1,68,573	" 12,000	" 18,750	" 287	" 3,000	"	"	" 6,014	"
" " 26/32's " 30's	" 21,98,987	" 14,74,168	" 15,45,216	" 80,75,268	" 9,28,844	" 5,67,300	" 65,700	" 1,69,800	" 7,95,100	" 12,88,650
" " 40's	" 11,03,090	" 7,80,783	" 9,08,224	" 14,55,927	" 3,11,173	" 1,10,400	" 16,500	" 78,800	" 2,14,900	" 3,40,050
" " above 40's	" 1,00,482	" 1,02,696	" 1,14,919	" 1,59,877	" 32,405	"	" 2,000	" 2,000	" 3,600	" 50,959
Total for 12 months, Grey Yarns	lbs. 92,25,586	lbs. 95,37,588	lbs. 99,80,944	lbs. 1,03,29,691	lbs. 46,27,653	lbs. 18,23,762	lbs. 8,74,913	lbs. 62,21,561	lbs. 1,79,01,076	lbs. 2,17,80,892
Bleached	lbs. 16,82,998	lbs. 17,37,873	lbs. 18,93,495	lbs. 14,53,836	lbs. 10,25,457	lbs. 4,48,181	lbs. 8,10,914	lbs. 2,14,821	lbs. 13,78,073	lbs. 13,63,498
Turkey Red	lbs. 11,60,787	lbs. 14,50,348	lbs. 10,43,800	lbs. 13,96,484	lbs. 9,70,039	lbs. 9,60,463	lbs. 5,63,136	lbs. 2,68,070	lbs. 11,72,364	lbs. 7,56,373
Orange and Yellow	" 8,09,200	" 5,16,688	" 7,71,490	" 6,18,893	" 7,04,171	" 66,200	" 81,540	" 1,13,200	" 4,07,948	" 3,00,000
Green	" 2,18,710	" 1,62,700	" 2,22,763	" 1,18,400	" 2,13,400	"	" 18,472	" 83,200	" 82,000	" 45,999
Other Colours	" *12,66,384	" *12,97,550	" *10,55,477	" *9,46,142	" * 7,17,504	" *4,48,419	" *1,56,873	" * 5,75,847	" *15,22,278	" *14,63,915
Total for 12 months, Coloured Yarns	lbs. 84,55,031	lbs. 84,29,281	lbs. 80,73,030	lbs. 80,74,869	lbs. 26,05,114	lbs. 14,69,082	lbs. 7,70,020	lbs. 10,40,317	lbs. 31,91,590	lbs. 25,66,287
Total, all Yarns	lbs. 1,48,68,615	lbs. 1,46,94,740	lbs. 1,44,47,469	lbs. 1,48,58,396	lbs. 82,58,224	lbs. 37,40,975	lbs. 19,55,847	lbs. 74,76,699	lbs. 2,24,65,738	lbs. 2,56,80,647
COAL AND COKE.										
Coal (from Europe and Australia). Private	Tons 2,04,482	Tons 2,03,122	Tons 1,81,452	Tons 40,709	Tons 9,384	lbs. 9,551	Tons 1,230	Tons 3,134	Tons. 6,146	Tons 2,27,680
" (" Japan) Do.	" 38,824	" 11,547	" 15,105	" 10,789	"	" 191	" 618	" 700	" 3,297	" 18,320
" (" other Foreign Ports) Do.	" 1,48,001	" 1,76,687	" 1,22,080	" 47,788	" 14,120	" 12,371	" 35,788	" 83,489	" 14,892	" 1,46,228
" (" Bengal) Do.	" 8,31,670	" 4,70,298	" 4,17,495	" 1,77,695	" 1,444	"	"	" 9,065	" 2,94,972	" 4,32,076
Coke (" Europe) Do.	" 1,488	" 5,024	" 2,271	" 913	" 987	"	"	"	"	" 2,018
" (" Natal) Do.	"	"	"	"	"	"	"	"	" 188	" 711
" (" Bengal) Do.	"	" 94	" 107	"	"	"	"	"	"	" 1,109
" (" Europe) By Railways. Do.	" 55	" 552	"	"	"	"	"	"	"	"
Coal (" Europe and Australia) Do.	" 80,128	" 87,594	" 6,980	"	"	"	"	"	"	" 2,01,319
" (" other Foreign Ports) Do.	" 61,914	" 1,08,270	" 14,084	" 46,528	"	"	"	"	"	" 2,54,880
" (" Bengal) Do.	" 1,54,086	" 1,60,551	" 2,16,816	" 52,966	"	"	"	"	"	" 58,687

* This includes mercerised yarn.

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY.

BY STEAMERS, SHIPS, AND COUNTRY CRAFT.

From 1st January to 31st December 1921.

As per Export General Manifests.

TO	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total.		Twist.	
	Pckgs.	Yards.	Lbs.	Pckgs.	Yards.	Pckgs.	Yards.	Bales.	Lbs.
Bengal-Calcutta	37,967	7,59,96,600	1,84,67,446	9,172	1,36,90,946	47,139	8,96,87,548	27,708	110,59,442
Mauras	...	...	...	...	...	...	...	214	79,810
Malabar and O. Coasts (Calicut, Cochin, &c.)	1,488	24,91,676	6,35,423	2,199	48,45,898	3,687	73,37,569	17,041	64,91,638
Kutch-Kathiawar (Anjar, Porabander, &c.)	2,255	41,85,388	10,46,018	2,190	30,06,082	4,445	71,91,475	17,465	68,67,677
British Concan and Gujerat (Broach, Surat, Vengurla, &c.)	619	9,59,202	2,67,248	1,671	33,67,265	2,290	43,26,467	641	2,02,627
Foreign Concan (Borli, Rajpuri, &c.)	33	58,960	15,450	43	1,03,714	96	1,67,674	21	6,985
Goa (M. Goa), Daman and Diu	78	1,84,964	37,571	161	4,45,968	239	6,30,932	64	18,860
Sind (Karachi)	43,911	8,09,98,653	2,02,36,223	19,041	7,38,90,608	62,952	10,98,89,169	17,419	69,34,088
British Burmah (Rangoon, Moulmein, &c.)	4,181	67,60,626	15,53,748	9,098	1,49,06,491	13,274	2,16,69,317	24,187	81,94,596
Ceylon (Colombo)	176	3,03,261	71,469	2,294	50,29,668	2,470	53,32,929	417	1,25,125
China (Hongkong)	1	1,600	690	...	...	1	1,600	1,07,925	4,81,70,000
China (Shanghai)	...	...	...	3	11,980	3	11,980	44,919	1,79,94,600
China (Tientsin, Amoy)	...	...	...	...	...	...	...	...	...
Japan (Yokohama, Kobe, Moji, &c.)	...	...	...	...	...	...	...	10	4,000
Straits Settlements (Penang and Singapore)	106	1,99,840	50,815	258	5,76,080	364	7,75,920	6,350	28,32,118
Persia (Bushire, Linga, &c.)	1,363	33,53,182	10,43,087	17,019	2,80,19,907	18,382	3,13,73,089	8,563	32,23,320
Arabia (Jeddah, Muscat, &c.)	921	14,14,058	4,57,331	4,409	93,64,726	5,330	1,07,78,784	2,075	10,60,147
Turkey-Asiatic Mesopotamia-Busrah and Bagdad	7,244	93,11,573	31,97,712	22,675	3,11,17,358	29,919	4,04,28,931	7,263	28,63,420
Syria-Alexandretta, Caifa, Beirut, &c.	...	...	...	...	...	...	...	...	...
Pakistan	...	...	...	...	...	...	...	...	...
Mekran and Sonmiani (Vermla, Gwadar, &c.)	3	2,250	670	...	...	3	2,250	...	...
Aden	3,798	47,96,081	11,27,985	1,921	41,54,931	5,719	89,51,012	6,801	25,39,302
Africa-Mauritius, Seychelles and Reunion.	431	8,09,784	1,95,066	764	14,52,523	1,195	22,72,347	4	1,600
Do. Zanzibar and Pemba	...	...	...	...	...	...	...	...	...
Do. Kenya Colony (Mombasa, Lamoo, &c.)	9,687	1,05,63,602	28,09,245	2,262	31,27,278	11,899	1,37,10,980	167	61,662
Do. Tanganyika Territory (Dar-es-salaam, Tanga, &c.)	...	...	...	...	...	...	...	...	...
Do. Portuguese East (Beira, Mozambique, &c.)	3,177	51,60,798	11,19,470	869	14,33,488	4,046	66,44,286	...	...
Do. Natal (Durban)	554	3,03,198	2,06,941	1,585	26,48,572	2,139	34,51,770	22	3,120
Do. Cape of Good Hope (Cape Town, East London)	...	...	...	7	18,920	7	18,920	...	...
Do. Somaliland (Magdishu Djibouti, &c.)	194	3,48,080	79,450	64	1,12,075	248	4,55,155	19	6,000
Do. Abyssinia (Massowah)	408	3,55,900	81,080	124	3,32,940	532	6,87,940	168	51,000
Do. Suakum and Port Sudan	1,600	18,84,781	4,80,358	1,107	16,72,319	2,707	35,57,100	2	600
Do. Egypt (Alexandria, Suez, Port Said, &c.)	57	1,18,100	35,000	169	3,29,520	226	4,47,620	18,078	72,28,170
Do. Tripoli, Tunis, Algiers	...	...	...	...	...	...	...	679	2,31,600
Do. Madagascar (Nosibe, Majunga, &c.)	14	28,000	11,262	2	4,750	16	32,750	...	...
Sumatra and Borneo (Padang, Palembang, &c.)	...	...	...	2	4,000	2	4,000	...	...
Java (Batavia, Sourabaya, &c.)	...	...	...	49	75,160	49	75,160	1,885	5,31,080
Siam (Bangkok)	321	15,10,383	3,60,064	310	7,82,798	1,140	22,48,181	3,531	14,11,400
Philippine Islands (Macassar, Manila, &c.)	...	...	...	...	...	...	...	120	24,800
Turkey in Europe	...	...	...	...	...	...	...	...	...
Europe	1	1,000	400	20	24,907	21	25,907	488	1,95,300
Australia	...	...	...	6	5,400	6	5,400	20	6,981
Cyprus	...	...	...	...	...	...	...	488	1,95,300
America	...	...	...	...	...	...	...	1	60
Socotra	1	1,700	500	5	8,300	6	5,000	5	1,675
Total Exports from 1st January to 31st December 1921.	1,20,789	21,25,68,435	5,85,77,720	99,518	15,38,32,347	2,20,267	37,21,85,782	3,14,380	12,48,10,168
Exported same time 1920	1,49,552	24,12,30,910	6,14,82,868	1,57,042	12,08,32,112	3,06,594	36,15,68,022	2,88,778	11,88,51,962
Do. 1919	1,32,112	21,93,43,388	5,65,86,165	1,16,318	30,32,56,377	2,48,426	42,16,29,965	3,72,212	14,58,32,081
Do. 1918	94,071	16,24,63,774	4,00,25,958	71,424	12,60,48,308	1,65,195	27,95,27,082	1,98,275	7,55,99,059
Do. 1917	1,14,845	17,69,84,869	4,61,19,958	86,909	16,82,90,808	1,98,754	32,52,25,672	3,78,187	14,71,67,250
Do. 1916	1,75,928	24,93,26,445	7,09,56,464	82,318	19,94,16,532	2,58,741	38,79,42,977	4,10,872	16,26,27,800
Do. 1915	1,08,956	19,99,68,079	5,83,50,926	61,045	10,30,33,338	1,70,001	30,80,06,412	4,71,895	18,65,85,698
Do. 1914	91,837	16,95,15,987	4,93,61,518	42,084	7,26,02,270	1,38,921	24,21,18,207	4,37,159	17,81,72,958
Do. 1913	97,005	17,72,39,570	5,05,27,978	55,071	9,24,67,687	1,62,076	26,97,07,227	5,18,286	20,52,07,968
Do. 1912	1,26,681	23,19,76,527	6,60,09,051	64,169	10,72,69,328	1,90,850	38,92,66,455	5,79,281	22,87,59,617
Do. 1911	1,22,601	22,44,88,698	6,35,24,949	54,000	8,94,11,376	1,76,601	31,83,50,074	4,03,214	15,86,82,640

EXPORTS OF ENGLISH AND FOREIGN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY.

BY STEAMERS, SHIPS, AND COUNTRY CRAFT.

From 1st January to 31st December 1921.

As per Export General Manifest.

TO	PIECE-GOODS.								TOTAL.		TWIST.	
	Grey.		White.		Colored and Printed.		Country Dyed.		Pckgs.	Yards.	Pckgs.	Lbs.
	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.				
Bengal-Calcutta ...	290	4,68,500	14	17,600	4	5,760	...	...	808	4,86,860	887	1,85,900
Madras ...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar and C. Coasts ...	6,838	1,19,96,005	1,098	24,45,681	218	4,96,858	...	2,000	7,650	1,49,40,494	921	3,05,840
Kutch and Kathiawar (Anjar, Porebunder, &c.)	8,042	54,88,826	458	8,81,767	1,376	86,76,708	...	...	4,671	93,97,296	19	6,800
British Concan and Gujarat (Broach, Surat, Vengurla, &c.)	453	8,72,109	288	5,69,885	122	2,20,756	...	...	868	16,58,250	67	14,926
Foreign Concan (Borli, Rajpuri, &c.)	11	20,880	10	22,420	1	800	...	...	22	44,100	1	400
Goa (M. Goa), Daman and Diu ...	742	14,14,700	84	1,60,604	105	1,89,315	...	...	981	17,64,619	10	2,375
Sind (Karachi) ...	5,401	90,23,100	829	18,65,864	1,838	80,92,514	...	...	7,565	1,39,81,478	225	78,890
British Burmah (Rangoon, Moulmein, &c.)	58	78,940	151	8,26,828	469	8,22,810	...	...	678	12,27,578	66	20,100
Ceylon (Colombo) ...	680	5,74,815	185	3,51,901	7,119	11,98,577	...	...	7,984	21,20,293	15	4,700
China (Hongkong) ...	800	2,40,000	...	...	19	16,781	...	...	319	2,56,731	75	30,000
Do. (Shanghai) ...	132	1,06,800	...	...	...	...	...	...	122	1,06,800	...	...
Do. (Tientsin) ...	...	...	...	...	1	253	...	...	1	253	...	...
Japan (Yokohama, Kobe, Moji, &c.)	318	5,44,400	...	...	...	...	...	...	318	5,44,400	767	8,06,800
Straits Settlements (Penang and Singapore)	57	45,400	10	18,200	58	71,173	...	...	120	1,34,773	81	11,800
Persia (Bushire, Linga, &c.) ...	509	5,02,524	544	12,74,097	1,212	14,42,148	525	8,11,690	2,790	40,30,454	800	2,68,000
Arabia (Jeddah, Muscat, &c.) ...	6,840	54,92,915	1,074	29,80,717	750	16,66,501	777	20,96,180	8,941	1,22,36,263	45	16,200
Turkey—Asiatic Mesopotamia—Busehr and Bagdad	4,472	41,07,413	45	1,84,595	966	11,06,373	2	2,152	5,485	53,50,583	24	7,300
Syria—Alexandretta, Beyrout, Caifa, &c.												
Smyrna ...												
Cyprus ...	...	...	...	...	...	...	...	...	...	...	...	...
Palestine ...	...	...	...	...	...	...	...	...	...	...	...	...
Mekran and Sonmiani (Vermla, Gwadhar, &c.)	98	85,650	...	...	...	...	...	...	98	85,650	...	...
Aden ...	15,461	1,65,22,826	264	6,82,404	244	5,24,806	54	1,08,800	19,023	1,78,88,886	99	33,600
Africa—Mauritius ...	41	57,975	28	89,371	71	89,601	15	18,000	150	2,04,847	...	...
Do. Zanzibar and Pemba ...	9,849	82,87,992	180	8,48,128	455	7,24,205	243	8,64,980	10,227	97,35,225	8	2,300
Do. Kenya Colony (Mombasa, Lamoo, &c.)												
Do. Tanganyika Territory (Dar-es-salaam, Tanga, &c.)												
Do. Portuguese East (Beira, Mozambique, Ibo, &c.)	241	2,09,416	55	96,896	285	5,04,864	145	2,45,781	726	10,56,457	...	...
Do. Natal (Durban) ...	71	60,500	16	27,741	48	92,017	12	21,600	147	2,01,858	...	...
Do. Cape of Good Hope (Cape Town, East London, &c.)	...	...	...	...	1	400	...	...	1	400	...	...
Do. Somaliland (Magdisha, Djibouti, Berbera, &c.)	5	4,500	...	...	...	...	...	...	5	4,500	2	600
Do. Abyssinia (Massowah)	868	7,69,905	1	1,000	2	8,200	...	...	871	7,74,105	...	...
Do. Suakin and Port Sudan	7,244	63,38,420	18	15,800	11	16,901	...	...	7,258	63,55,621	...	...
Do. Egypt (Alexandria, Suez, Port Said, &c.)	524	4,55,500	...	...	...	...	...	...	524	4,55,500	286	1,14,400
Do. Tripoli, Tunis, Algiers, &c.	...	...	...	...	...	...	...	...	...	...	...	...
Do. Madagascar (Nossebe, Majunga, &c.)	...	...	2	3,145	7	16,677	...	...	9	19,822	...	...
Sumatra and Borneo (Padang, Palembang, &c.)	...	...	...	...	28	88,248	...	...	28	88,248	...	...
Java (Batavia, Sourabaya, &c.)	1	900	2	440	25	38,690	7	7,000	35	42,030	...	...
Siam (Bangkok) ...	50	45,000	2	1,802	7	4,196	...	...	59	50,498	...	...
Europe ...	...	...	2	8,288	89	44,781	...	...	41	47,569	...	...
Philippine Islands (Maccassar, Manila, Iloilo, &c.)	...	...	...	...	...	...	...	...	...	...	...	...
Socotra ...	8	2,145	...	...	14	6,600	2	4,000	19	12,745	3	440
Total Exports from 1st January to 31st December 1921.	66,084	7,88,08,086	5,345	1,22,08,974	14,975	1,55,01,403	1,788	86,82,058	88,187	10,52,00,486	3,781	13,55,970
Exported same time 1920	48,616	5,19,46,756	5,669	1,86,72,707	12,699	2,48,12,354	1,584	87,80,372	63,568	9,41,62,189	2,016	6,87,837
Do. do. 1919	44,148	7,14,40,148	11,416	8,18,58,684	22,601	4,80,61,258	2,826	59,44,754	80,991	15,67,99,889	12,739	49,05,908
Do. do. 1918	64,887	7,08,59,002	8,644	2,30,95,519	19,934	3,60,89,844	8,945	80,95,583	96,860	18,76,39,948	3,548	12,93,895
Do. do. 1917	16,888	2,82,69,190	10,418	2,59,55,594	21,527	4,21,98,267	7,418	1,86,85,687	55,596	11,00,98,698	3,281	9,12,019
Do. do. 1916	25,760	1,16,88,886	12,217	2,78,98,995	20,555	4,08,29,296	12,720	2,28,87,406	71,252	13,27,99,033	6,891	16,76,876
Do. do. 1915	11,754	2,40,92,000	10,905	2,48,68,466	20,868	4,39,24,266	6,850	1,80,89,481	50,372	10,54,70,161	4,616	14,14,995
Do. do. 1914	17,068	8,89,61,118	12,182	2,74,59,214	15,196	8,27,42,440	9,082	1,76,50,164	58,478	11,18,12,921	3,812	10,26,675
Do. do. 1913	30,276	4,07,31,654	16,768	8,96,37,808	19,995	4,65,80,580	14,197	2,57,70,281	71,236	15,27,09,818	4,414	18,39,188
Do. do. 1912	19,907	8,99,53,284	19,737	4,61,94,153	19,758	4,89,01,599	15,898	8,87,58,974	75,295	16,88,02,960	4,845	15,04,859
Do. do. 1911	20,122	4,17,86,467	21,644	5,10,88,980	18,981	4,81,65,378	17,185	3,60,04,145	77,862	17,19,89,890	4,078	12,08,489

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY BY RAIL.

From 1st January to 31st December 1921.

G. I. P. AND CONNECTED RAILWAYS.

TO	INDIAN PIECE-GOODS.		INDIAN TWIST.	REMARKS
	Bales.	Boxes.	Bales.	
GREAT INDIAN PENINSULA RAILWAY.				
BOMBAY TO NASIK, EXCLUDING NASIK	609	1	110	
NASIK	1,161	...	687	
NASIK TO MANMAD	918	4	4,810	
MANMAD TO BHUSAVAL	1,909	8	1,275	
BHUSAVAL TO AKOLA, EXCLUDING AKOLA AND KHAM- GAON	1,052	6	349	
AKOLA	1,893	32	363	
AKOLA TO BADNERA	525	6	43	
BADNERA TO WARDHA, EXCLUDING WARDHA	445	...	14	
WARDHA	771	...	3	
WARDHA TO ITWARI BAZAR, EXCLUDING NAGPUR	1,297	...	13,789	
NAGPUR	753	...	361	
BHUSAVAL TO KHANDWA, EXCLUDING KHANDWA	794	10	1,581	
KHANDWA	588	...	821	
KHANDWA TO ITARSI	1,025	13	954	
ITARSI TO NAGPUR	85	...	983	
ITARSI TO GADARVADA	647	7	397	
GADARVADA TO JUBBULPORE, EXCLUDING JUBBUL- PORE	1,111	11	595	
JUBBULPORE	1,523	...	1,064	
G. I. P. RAILWAY.—BRANCH LINES.				
DHOND-MANMAD RAILWAY.				
MANMAD TO DHOND, EXCLUDING AHMEDNAGAR	849	...	859	
AHMEDNAGAR	498	...	1,819	
CHALISGAON-DHULIA LINE	500	...	608	
JALGAON—AMALNER do.	509	...	613	
JALAMB TO KHAMGAON	607	1	168	
BADNERA TO AMRAOTI	1,292	...	177	
WARDHA COAL RAILWAY.				
WARDHA TO BALLARSHAH, EXCLUDING WARORA	370	1	221	
WARORA	130	...	19	
MOHPANI VIA GADARVADA	...	...	...
INDIAN MIDLAND RAILWAY via ITARSI.				
ITARSI TO BHOPAL INCLUSIVE	721	11	172	
BHOPAL TO UJJAIN SECTION AND VIA	480	1	288	
BHOPAL TO BINA	324	...	180	
BINA TO KATNI AND VIA	7,439	20	4,661	
BINA TO BARAN AND VIA	526	...	936	
BINA TO JHANSI	718	1	469	
JHANSI TO CAWNPORE, EXCLUDING CAWNPORE	54	...	81	
CAWNPORE AND VIA	84,651	747	6,356	
STATIONS BETWEEN JHANSI AND MANIKPUR AND VIA	18,886	10	5,064	
CAWNPORE BANDA SECTION	...	...	...
JHANSI TO GWALIOR, EXCLUDING GWALIOR	...	...	3	
GWALIOR AND VIA GWALIOR	932	14	144	
GWALIOR TO AGRA, EXCLUDING AGRA	103	...	1	
AGRA AND VIA	3,068	1	298	
STATIONS BETWEEN AGRA AND ALIGARH	1,011	...	1,370	
ALIGARH	23	...	60	
VIA ALIGARH, OUDH AND ROHILKHAND RAILWAY	175	7	23	
STATIONS BETWEEN AGRA AND DELHI	2,176	1	141	
ALIGARH TO SAHARANPUR VIA GHAZIABAD AND CHANDOUSI	112	...	42	
GHAZIABAD TO MORADABAD	1,023	...	120	
DELHI	...	...	...
DELHI-KALKA RAILWAY	...	...	3	
STATIONS BETWEEN SAHARANPUR AND LAHORE, EX- CLUDING AMRITSAR AND LAHORE	8	...	26	
AMRITSAR	...	...	...
LAHORE	8	...	...
STATIONS BEYOND LAHORE	86	...	2	
STATIONS ON SOUTHERN PUNJAB RAILWAY AND VIA	...	...	...
STATIONS ON DHOLPUR-BARI RAILWAY	...	...	...
Carried forward	1,44,219	912	53,303	

G. I. P. AND CONNECTED RAILWAYS—continued.

TO	INDIAN PIECE-GOODS.		INDIAN TWIST.	REMARKS
	Bales.	Boxes.	Bales.	
Brought forward ...	1,44,289	912	53,303	
EAST INDIAN RAILWAY via JUBBULPORE.				
JUBBULPORE TO KATNI ...	55	.....	7	
KATNI TO MANIKPUR ...	2,366	1	90	
MANIKPUR TO ALLAHABAD...	.....	.....	.....
STATIONS EAST OF ALLAHABAD, EXCLUDING CALCUTTA	39	.....	7	
CALCUTTA	72	.....	31	
STATIONS BETWEEN CAWNPORE AND ALLAHABAD	.....	.....	.....
ALLAHABAD	40	.....	.....
STATIONS BETWEEN CAWNPORE AND LUCKNOW	.....	.....	.....
LUCKNOW .....	.....	.....	.....
STATIONS BEYOND LUCKNOW	.....	.....	.....
STATIONS BETWEEN CAWNPORE AND AGRA	.....	.....	.....
STATIONS BETWEEN AGRA AND HATHRAS	.....	.....	.....
HATHRAS .....	.....	.....	.....
STATIONS BETWEEN HATHRAS AND CAWNPORE-ACHNERA	.....	.....	.....
RAILWAY .....	.....	.....	.....
STATIONS BETWEEN HATHRAS AND MUTTRA	.....	.....	.....
MUTTRA .....	.....	.....	.....
STATIONS BETWEEN HATHRAS AND DELHI...	.....	.....	.....
DELHI .....	.....	.....	.....
DELHI TO BHATINDA .....	.....	.....	.....
BHATINDA TO LAHORE AND BEYOND	.....	.....	.....
STATIONS ON CENTRAL PROVINCES RAILWAY via MUR-				
TAJAPUR	1,912	8	510	
PULGAON-ARVI RAILWAY	37	1	29	
PACHORA-JAMNER RAILWAY	71	.....	.....
BENGAL-NAGPUR RAILWAY via NAGPUR.				
NAGPUR TO RAIPUR, EXCLUDING RAIPUR ...	641	.....	1,107	
RAIPUR	607	1	922	
RAIPUR TO BILASPUR...	261	1	1,024	
STATIONS EAST OF BILASPUR (EXCLUDING ARMENIAN GHAT,				
HOWRAH AND CALCUTTA)...	11,240	5	2,417	
HOWRAH AND CALCUTTA	141	.....	110	
ARMENIAN GHAT...	12,106	2	1,550	
BILASPUR TO KATNI, EXCLUDING KATNI	51	.....	40	
KATNI AND VIA .....	.....	.....	.....
STATIONS ON BENGAL-NAGPUR RAILWAY VIA JUBBULPORE	.....	.....	.....
do. do. do. VIA ITWARI BAZAR...	146	.....	256	
HYDERABAD-GODAVARY VALLEY RY.				
MANMAD TO SECUNDERABAD AND VIA, EXCLUDING AUR-				
ANGABAD AND JALNA	1,811	1	4,445	
AURANGABAD	194	.....	387	
JALNA	419	.....	614	
STATIONS ON RAJPUTANA-MALWA RAILWAY via				
KHANDWA	2	1	.....
STATIONS ON TAPTI-VALLEY RAILWAY via AMALNER ...	.....	.....	.....
SOUTHERN SECTION.				
GREAT INDIAN PENINSULA RAILWAY.				
STATIONS BETWEEN KALYAN AND POONA ...	390	4	181	
POONA	1,356	73	574	
POONA TO DHOND	86	.....	11	
STATIONS BETWEEN DHOND AND KURDUWADI	52	1	198	
KURDUWADI	33	.....	276	
KURDUWADI TO HOTGI, EXCLUDING SHOLAPUR	4	.....	45	
SHOLAPUR	677	.....	2,969	
HOTGI TO WADI	296	.....	496	
WADI TO RAICHUR	163	.....	622	
STATIONS ON DHOND BARAMATI RAILWAY VIA DHOND...	59	.....	5	
STATIONS ON BARSOLI LIGHT RAILWAY	544	26	421	
STATIONS ON MATHERAN STEAM LIGHT TRAMWAY via				
NERAL	11	.....	.....
Carried forward ...	1,80,171	1,037	72,647	

G. I. P. AND CONNECTED RAILWAYS—continued.

TO	INDIAN PIECE-GOODS.		INDIAN TWIST.	REMARKS.
	Bales.	Boxes.	Bales.	
Brought forward ...	1,80,171	1,037	72,647	
NIZAM'S RAILWAY.				
WADI TO BEGAMPAT ...	75	.....	1,127	
HYDERABAD ...	163	11	80	
SECUNDERABAD ...	1,289	59	744	
SECUNDERABAD TO WARANGAL ...	1	.....	18	
STATIONS BETWEEN WARANGAL AND BEZWADA ...	.....	.....	261	
BEZWADA AND VIA ...	2,156	11	7,851	
VIA SECUNDERABAD (H. G. V. RY.) ...	.....	.....	.....
MADRAS AND SOUTHERN MAHRATTA RAILWAY.				
RAICHUR TO GUNTAKAL ...	144	2	1,543	
STATIONS BETWEEN GUNTAKAL AND MADRAS ...	3,740	99	2,880	
MADRAS ...	6,895	653	8,398	
STATIONS EAST OF BANGALORE, EXCLUDING BANGA- LOBE ...	1,645	126	761	
HOTGI TO BIJAPUR ...	198	.....	58	
BIJAPUR TO BAGALKOT ...	364	.....	633	
BAGALKOT TO GADAG ...	165	.....	1,980	
POONA TO MIRAJ ...	1,912	.....	2,062	
MIRAJ TO KOLHAPUR ...	1,450	.....	1,449	
STATIONS BETWEEN MIRAJ AND BELGAUM ...	455	.....	2,862	
BELGAUM ...	1,171	.....	1,621	
BELGAUM TO LONDA ...	.....	.....	.....
LONDA TO MARMAGOA ...	.....	.....	.....
STATIONS BETWEEN LONDA AND HUBLI ...	98	.....	13	
HUBLI ...	793	.....	474	
HUBLI TO BIRUR ...	1,143	.....	874	
BIRUR TO SHIMOGA ...	.....	.....	.....
STATIONS BETWEEN BIRUR AND BANGALORE ...	80	.....	.....
BANGALORE ...	603	13	452	
BANGALORE TO NANJANGUD ...	.....	.....	.....
STATIONS BETWEEN HUBLI AND GADAG ...	32	.....	64	
GADAG ...	212	1	413	
GADAG TO BELLARY ...	134	.....	202	
BELLARY ...	560	.....	667	
BELLARY TO GUNTAKAL ...	.....	.....	.....
GUNTAKAL TO BEZWADA AND BEYOND ...	284	.....	1,509	
GUNTAKAL TO DHARMAVARAM ...	62	.....	3	
DHARMAVARAM TO BANGALORE ...	249	.....	59	
STATIONS SOUTH-EAST OF DHARMAVARAM ...	464	.....	44	
TOTAL EXPORTS BY G. I. P. & CONNECTED RYS. IN 1921...	2,06,658	2,012	1,11,289	
Do. do. do. 1920...	1,73,134	5,414	98,976	
Do. do. do. 1919...	2,16,971	1,484	61,121	
Do. do. do. 1918...	68,007	2,502	45,973	
Do. do. do. 1917...	26,370	390	19,328	
Do. do. do. 1916...	25,663	448	19,479	
Do. do. do. 1915...	19,322	644	15,672	
Do. do. do. 1914...	12,083	231	7,059	
Do. do. do. 1913..	4,512	455	1,226	
Do. do. do. 1912...	4,841	883	1,820	

Bombay, Baroda & Central India Railway
(INCLUDING RAJPUTANA-MALWA RAILWAY).

TO	Indian Piece-Goods.		Indian Twist.	REMARKS.
	Bales.	Boxes.	Bales.	
BROAD-GAUGE SYSTEM.				
BOMBAY TO SURAT, EXCLUDING SURAT	691	5	1,596	
SURAT... ..	1,303	30	3,163	
SURAT TO BROACH, EXCLUDING BROACH	107	...	124	
BROACH	228	...	333	
STATIONS ON THE BROACH JAMBUSAR RAILWAY	9	...	9	
BROACH TO BARODA, EXCLUDING BARODA	34	...	3	
BARODA	312	1	374	
BARODA TO ANAND, EXCLUDING ANAND	9	...	197	
ANAND ... ..	...	...	102	
ANAND TO GODHRA, EXCLUDING GODHRA	115	...	38	
BARODA TO GODHRA, EXCLUDING BARODA AND GODHRA.	15	...	...
GODHRA	107	1	36	
ANAND TO AHMEDABAD, EXCLUDING AHMEDABAD	119	...	544	
AHMEDABAD	7,915	56	13,376	
AHMEDABAD TO KHARAGHODA	27	...	195	
GODHRA TO RUTLAM	623	3	1,009	
RUTLAM TO UJJAIN	364	10	212	
NAGDA TO MUTTRA JUNCTION	1,028	1	686	
AGRA	51	...	...
VIA KANKRAKHARI ... ..	...	...	...
„ UDHNA	406	...	409	
„ KOSAMBA	2	...	4	
„ ANKLESVAR	34	...	21	
„ BROACH ... ..	...	...	...
„ MIYAGAM, VISHVAMITRI, SANIAYA AND TIMBA ROAD	81	...	986	
„ CHAMPANER	9	...	5	
„ GODHRA	25	...	20	
„ NADIAD	15	...	24	
„ ANAND	7	...	2,028	
„ AHMEDABAD	95	10	1,03	
„ SABARMATI (A. D. RY.) ... ..	...	...	...
„ UJJAIN (G. I. P. RY.)	4	...	...
„ KOTAH	34	...	87	
„ SIWAI MADHOPUR	160	...	...
„ AGRA	1	...	4	
„ BILIMORA	27	...	12	
„ MUTTRA (EXCLUDING DELHI SADAR AND VIA DELHI JUNCTION)	14,618	...	2,579	
„ MUTTRA TO DELHI SADAR STATION	42,046	...	1,303	
„ „ TO VIA DELHI	4,829	5	824	
Carried forward	75,451	123	30,407	

TO	Indian Piece-Goods.		Indian Twist.	REMARKS
	Bales.	Boxes.	Bales.	
Brought forward ...	75,451	123	30,407	
METRE-GAUGE SYSTEM.				
VIA RUTLAM. { RUTLAM TO KHANDWA ...	2,608	51	1,285	
{ RUTLAM TO CHITORGARH ...	1,234	6	932	
{ VIA CHITORGARH ...	968	5	170	
{ CHITORGARH TO HATUNDI ...	1,569	7	162	
VIA SABARMATI. { AJMER ...	418	6	28	
{ AHMEDABAD TO MARWAR BY. JUNCTION ...	181	3	931	
{ MARWAR BY. JUNCTION TO AJMER... ..	215	1	520	
{ AJMER TO PHULERA	12	...	5	
{ PHULERA TO KUCHAMAN ROAD	19	...	27	
{ REWARI-PHULERA CHORD LINE	150	...	52	
{ PHULERA TO JEYPUR	939	12	2	
{ JEYPUR TO BANDEKUI	114	...	6	
{ BANDIKUI TO ACHNERA	412	...	...
{ ACHNERA TO AGRA, EXCLUDING AGRA ... ..	...	...	...
{ AGRA VIA BAYANA... ..	...	...	...
{ ACHNERA TO CAWNPORE	718	2	593	
{ BANDIKUI TO DELHI, EXCLUDING DELHI	176	1	426	
{ DELHI ... ..	...	...	19	
{ REWARI TO FAZILKA AND BEYOND	15,816	5	6,004	
{ VIA KALOL	44	...	202	
{ " MEHSANA	127	1	1,939	
{ " PALANPUR ... ..	...	...	...
{ " MARWAR RAILWAY JUNCTION... ..	1,830	11	3,150	
{ " KUCHAMAN ROAD	135	...	29	
{ " KEENGUS... ..	18	...	...
{ " DELHI ... ..	...	...	...
{ " JAIPUR WEST	5	...	...
{ " AGRA EAST BANK ... ..	...	...	...
{ " IDGAH AGRA ... ..	...	...	...
{ " MUTTRA ... ..	...	...	...
{ " HATHRAS... ..	...	...	...
{ " KASGANJ	122	...	84	
VIA BHA-RATPUR. { ACHNERA TO CAWNPORE	11,646	7	5,631	
{ BANDIKUI TO ACHNERA ... ..	...	...	...
{ VIA HATHRAS ... ..	...	...	...
{ " KASGANJ	1,200	2	854	
{ " CAWNPORE ... ..	...	...	...
VIRAMGAM TO WADHWAN	27	...	2	
VIA WADHWAN (B. S. and MOBVI BY.)	1,097	...	334	
TOTAL EXPORTS BY B. B. & C. I. RY. IN 1921.	1,17,311	243	53,725	
Do. do. 1920.	75,569	160	37,648	
Do. do. 1919.	20,070	7	30,363	
Do. do. 1918.	12,980	21	43,888	
Do. do. 1917.	8,006	137	30,818	
Do. do. 1916.	4,924	104	20,419	
Do. do. 1915.	3,856	181	29,720	
Do. do. 1914.	5,812	451	24,044	
Do. do. 1913.	6,447	558	15,352	
Do. do. 1912.	9,482	952	14,023	

SUMMARY OF EXPORTS BY ALL RAILWAYS.

TO	Indian Piece-Goods.		Indian Twist.	REMARKS.
	Bales.	Boxes.	Bales.	
G. I. P. AND CONNECTED RAILWAYS	2,06,658	2,012	1,11,399	
B. B. & C. I. RAILWAY (INCLUDING RAJPUTANA-MALWA RAILWAY).	1,17,311	243	53,725	
TOTAL EXPORTS, 1921 ...	3,23,969	2,255	1,65,124	
Do. do. 1920 ...	2,48,703	5,574	1,30,724	
Do. do. 1919 ...	2,37,041	1,491	31,554	
Do. do. 1918 ...	80,987	2,523	89,861	
Do. do. 1917 ...	34,376	527	50,041	
Do. do. 1916 ...	30,587	552	39,897	
Do. do. 1915 ...	23,178	825	45,392	
Do. do. 1914 ...	17,845	682	31,103	
Do. do. 1913 ...	10,979	993	16,578	
Do. do. 1912 ...	14,323	1,335	15,843	

ANNUAL PROGRESS OF RAILWAYS IN INDIA SINCE THEIR COMMENCEMENT.

Year.	Total Mileage.	Year.	Total Mileage.	Year.	Total Mileage.	Year.	Total Mileage.
1853	20	1870	4,771	1887	14,103	1904	27,565
1854	71	1871	5,074	1888	14,576	1905	28,295
1855	169	1872	5,369	1889	15,887	1906	29,097
1856	272	1873	5,697	1890	16,461	1907	30,010
1857	287	1874	6,226	1891	17,308	1908	30,576
1858	427	1875	6,541	1892	17,815	1909	31,490
1859	625	1876	6,860	1893	18,504	1916	32,099
1860	838	1877	7,320	1894	18,900	1911	32,833
1861	1,587	1878	8,217	1895	19,547	1912	33,484
1862	2,333	1879	8,494	1896	20,254	1913	34,656
1863	2,507	1880	9,162	1897	21,115	* 1913-14	34,656
1864	2,958	1881	9,890	1898	22,040	* 1914-15	35,285
1865	3,363	1882	10,149	1899	23,523	* 1915-16	35,833
1866	3,563	1883	10,458	1900	24,752	* 1916-17	36,286
1867	3,929	1884	11,631	1901	25,363	* 1917-18	36,333
1868	4,008	1885	12,283	1902	25,931	* 1918-19	36,616
1869	4,255	1886	12,892	1903	26,956	* 1919-20	36,735
						* 1920-21	37,029

* Official year ending 31st March.

Statement showing the Exports of Indian Manufactured Piece-Goods and Yarns by Sea and Rail from Bombay during the years 1912 to 1921.

YEAR.	PIECE-GOODS		TOTAL (Piece-Goods.)	YARNS				TOTAL. (Yarns.)	REMARKS.
	By Sea.	By Rail.		By Sea.		By Rail.			
	Packages.	Packages.	Packages.	Packages.	lbs.	Packages.	lbs.	Packages.	lbs.
1912	1,90,850	15,658	2,06,508	5,79,281	22,87,59,617	15,848	53,60,256	5,95,124	23,41,19,873
1913	1,52,076	11,972	1,64,048	5,18,230	20,52,07,902	16,578	60,04,425	5,34,808	21,12,12,387
1914	1,33,921	18,527	1,52,448	4,87,159	17,31,72,953	31,108	1,23,82,888	4,68,262	18,55,55,686
1915	1,70,001	24,008	1,94,004	4,71,895	18,65,85,698	45,892	1,78,76,781	5,17,287	20,42,62,479
1916	2,58,741	31,139	2,89,880	4,10,872	16,26,27,300	89,897	1,51,38,482	4,50,769	17,77,65,782
1917	1,98,754	34,903	2,33,657	3,78,187	14,71,67,250	50,041	1,92,31,504	4,33,328	16,84,48,754
1918	1,65,495	83,510	2,49,005	1,93,275	7,65,99,059	89,861	3,48,46,025	2,83,186	11,04,45,084
1919	2,48,425	2,38,532	4,86,957	8,72,212	14,68,32,081	91,554	1,91,92,320	4,68,765	16,60,24,401
1920	3,06,594	2,54,277	5,60,871	2,88,778	11,98,51,962	1,30,724	4,77,74,427	4,19,502	16,11,26,889
1921	2,10,257	3,26,224	5,46,481	3,14,380	12,43,10,163	1,65,124	6,14,29,988	4,79,454	18,57,40,151

Statement showing the arrivals of Cotton into Bombay by Sea and Rail during the years 1912 to 1921.

By	1912..	1913.	1914.	1915.	1916.	1917.	1918.	1919.	1920.	1921.
Steamers and Country Craft	Cwts. 20,30,983	Cwts. 19,69,863	Cwts. 17,78,926	Cwts. 15,72,322	Cwts. 12,44,544	Cwts. 19,85,707	Cwts. 19,51,999	Cwts. 11,53,495	Cwts. 20,82,890	Cwts. 22,96,850
B. B. & C. I. Railway	19,91,482	34,83,303	83,53,077	80,28,748	26,85,261	31,06,575	27,91,572	26,17,871	24,59,166	27,91,012
G. I. P. Railway	*51,91,333	*54,48,811	54,82,935	67,76,326	60,95,915	39,49,424	82,18,264	51,38,112	63,48,732	55,66,333
B. P. T. Ry. (via G. I. P.)	.....	.....	.....	1,79,109	6,18,768	8,52,098	2,40,471	3,78,807	4,91,572	8,34,967
Do. (via B. B. & C. I. Ry.)	.....	.....	.....	11,571	1,36,615	2,90,227	79,324	86,018	2,49,106	76,747
Total Cwts...	92,18,798	1,09,01,509	1,08,09,938	1,15,68,074	1,07,31,093	96,84,029	82,81,630	93,19,303	1,16,65,486	1,15,55,929
Total F.-P. Bales of 3½ Cwts. each ...	*26,32,514	*31,14,717	30,88,554	33,05,164	30,66,027	27,66,806	23,66,180	26,62,658	33,32,996	33,01,694

Statement showing the Exports of Cotton to Europe, China, Japan, Calcutta, &c., from Bombay during the years 1912 to 1921.

To	1912.	1913.	1914.	1915.	1916.	1917.	1918.	1919.	1920.	1921.
Europe	F. P. Bales 4,36,208	F. P. Bales 7,34,202	F. P. Bales 11,13,016	F. P. Bales 4,08,322	F. P. Bales 2,93,876	F. P. Bales 3,58,378	F. P. Bales 1,90,529	F. P. Bales 3,87,043	F. P. Bales 6,49,736	F. P. Bales 6,08,315
China	88,850	53,187	82,676	93,785	1,07,458	89,226	18,494	47,630	1,44,827	3,12,142
Japan	7,81,291	10,23,194	12,44,812	15,69,144	15,42,589	14,15,378	7,48,154	11,49,791	11,68,690	14,31,525
America	200	100	23	250	.....	.....	.....	2,235	403	100
Calcutta and other Ports	20,226	31,166	19,310	13,372	12,798	2,354	7,797	12,438	23,135	28,349
Total Bales ...	12,76,778	19,03,909	24,09,839	20,80,023	19,56,716	18,15,136	9,64,974	16,49,182	19,86,793	23,55,331

* Corrected.

436

**EXPORTS OF BOMBAY MANUFACTURED PIECE-GOODS AND
YARNS FROM BOMBAY PORT ONLY.**

(From Official Returns.)

1920-21.

(Year ending 31st March.)

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods.			Yarns		Percentage of Total Weight.		Lakhs of Rupees.		Percentage of		Total Value in Lakhs of Rupees.	Per cent- age.
	Millions of (0000's omitted.)			Goods.	Yarns.	Millions of lbs. (0000's omitted.)	Per cent- age.	(000's omitted.)		Goods.	Yarns		
	Yards.	lbs.	lbs.	%	%		%	Goods.	Yarns.	%	%		%
Foreign Ports ...	114.67	* 28.87	77.91	13.35	46.85	106.58	27.97	† 542.87	943.76	13.72	47.33	† 1,406.63	24.98
Indian Ports...	252.73	* 68.19	39.52	29.41	17.75	92.71	24.82	(a) 1,296.00	382.23	32.75	19.17	(b) 1,678.23	28.20
Interior by Rail ...	492.01	123.00	53.85	57.24	35.10	181.85	47.71	‡ 2,138.39	667.69	53.53	83.50	‡ 2,806.28	46.82
Total Indian ...	744.79	186.19	88.37	86.65	53.15	374.56	72.02	‡ 3,414.29	1,150.12	86.28	52.67	‡ 4,464.51	75.02
Grand Total ...	859.46	214.86	166.28	100.00	100.00	381.14	100.00	‡ 3,957.26	1,993.88	100.00	100.00	‡ 5,951.1	100.00

* Assuming 4 yards to be the equivalent of 1 lb. and vice versa.

† Piece-Goods only value including all other sorts (Handkerchiefs, Hosiery, etc.) Rs. 571.06 lakhs, or

‡ Inclusive of Yarns, Rs. 1,514.82 lakhs.

§ Estimated, Government having discontinued the publication of the Value of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.

(a) Piece-Goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 1,346.69 lakhs; or

(b) Inclusive of yarns, Rs. 1,728.92 lakhs.

1919-20.

Foreign Ports	161.24	* 40.31	136.77	20.23	72.74	177.08	45.72	† 6,564.42	16,19.47	18.51	71.35	† 22,76.89	39.18
Indian Ports.....	247.32	* 61.83	17.77	31.02	9.45	79.60	20.55	(a) 11,60.29	2,25.26	32.73	9.95	(b) 13,85.55	23.86
Interior by Rail	388.68	97.17	93.48	48.75	17.81	130.65	33.73	‡ 17,28.80	‡ 4,18.84	48.76	18.50	‡ 21,47.64	36.97
Total Indian...	636.00	169.00	51.25	79.77	27.26	210.25	54.28	‡ 28,49.09	6,44.10	81.49	28.45	‡ 35,32.19	60.82
GRAND TOTAL...	797.24	199.31	188.02	100.00	100.00	387.33	100.00	‡ 35,46.81	23,63.57	100.00	100.00	‡ 58,09.08	100.00

* Assuming 4 yards to be the equivalent of 1 lb. and vice versa.

† Piece-Goods only value including all other sorts (Handkerchiefs, Hosiery, &c.) Rs. 6,79.39 lakhs, or

‡ Inclusive of Yarns Rs. 12,98.86 lakhs.

§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "Other Provinces" from Bombay Port.

(a) Piece-Goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.) Rs. 12,05.89 lakhs, or

(b) Inclusive of Yarns, Rs. 14,31.16 lakhs.

1918-19.

Foreign Ports	117.86	* 29.46	62.55	24.60	51.90	92.01	37.95	† 4,10.67	7,97.38	23.50	49.74	† 11,78.89	34.40
Indian Ports.....	186.17	* 34.04	15.34	28.42	12.50	49.38	20.87	(a) 5,28.66	1,75.73	26.41	12.36	(b) 7,04.44	20.56
Interior by Rail	225.13	56.23	44.78	46.98	36.5	101.06	41.68	‡ 0,03.15	‡ 5,39.44	50.09	37.90	‡ 15,42.59	45.04
Total Indian...	361.30	90.32	60.12	75.40	49.00	150.44	62.05	15,31.81	7,15.2	76.50	50.26	‡ 22,47.03	65.60
GRAND TOTAL ...	479.16	119.78	122.67	100.00	100.00	242.45	100.00	‡ 20,02.48	14,22.88	100.00	100.00	‡ 34,25.36	100.00

* Assuming 4 yards to be the equivalent of 1 lb. and vice versa.

† Piece-Goods only: value including all other sorts (Handkerchiefs, Hosiery, &c., &c.) Rs. 499.62 lakhs, or

‡ Inclusive of Yarns Rs. 12,07.23 lakhs.

§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "Other Provinces" from Bombay Port.

(a) Piece-Goods only: value including all other sorts (Handkerchiefs, Hosiery, &c., &c.) Rs. 539.88 lakhs, or

(b) Inclusive of Yarns Rs. 7,15.66 lakhs.

EXPORTS OF INDIAN SPUN TWIST BY SEA AND RAIL FROM BOMBAY
CONVERTED INTO BALES OF 400 lbs. EACH.

JANUARY 1ST TO DECEMBER 31st.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.	Total Ex- ports by Sea and Rail.
1880	63,194	4,527	67,721	38,825	106,546	14,092	120,638
1881.....	61,783	7,378	69,161	41,092	110,253	14,333	124,586
1882.....	81,434	9,854	91,288	41,502	132,790	14,400	147,190
1883.....	94,982	17,421	112,403	42,130	154,533	9,091	163,624
1884.....	127,318	13,846	141,164	43,226	189,390	6,049	195,439
1885.....	154,517	19,020	173,537	43,197	216,734	5,129	221,863
1886.....	199,407	20,543	219,950	45,103	265,053	4,649	269,702
1887.....	205,158	39,730	244,888	47,799	292,687	3,475	296,162
1888.....	234,071	52,697	286,768	49,789	336,557	2,250	338,807
1889.....	254,697	62,220	316,917	59,326	376,243	1,615	377,858
1890.....	325,060	37,722	362,782	67,201	429,983	13,942	443,925
1891.....	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892	385,771	21,445	407,216	69,547	476,763	7,850	484,613
1893.....	297,572	14,198	311,770	88,130	399,900	9,139	409,039
1894.....	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895.....	374,119	2,515	376,634	104,871	481,505	7,443	488,948
1896.....	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897.....	361,221	645	361,866	91,095	452,961	5,822	458,783
1898.....	437,645	475	438,120	108,591	546,811	7,125	553,936
1899.....	579,619	250	579,869	94,029	673,898	4,408	678,306
1900.....	253,331	100	253,431	87,998	341,429	5,480	346,909
1901.....	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902.....	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903.....	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904.....	460,316	3	460,319	113,381	573,700	9,789	583,489
1905.....	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906.....	596,926	500	597,426	99,628	697,054	15,417	712,471
1907.....	412,127	200	412,327	190,387	602,714	19,218	621,932
1908.....	441,899	.....	441,899	144,312	586,211	18,334	604,545
1909.....	510,746	.....	510,746	120,406	631,152	19,302	650,454
1910.....	424,893	.....	424,893	130,506	555,399	19,103	574,502
1911.....	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912.....	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913.....	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914.....	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915.....	358,777	.....	358,777	107,587	466,464	44,192	510,656
1916.....	303,692	.....	303,692	102,876	406,568	37,846	444,414
1917.....	286,366	107	286,472	81,445	367,918	48,203	416,121
1918.....	108,568	.....	108,568	80,429	188,997	87,115	276,112
1919.....	270,058	389	270,447	96,633	367,080	78,892	445,972
1920.....	175,688	.....	175,688	107,692	283,380	119,436	402,816
1921.....	152,911	10	152,921	157,864	310,785	153,574	464,359

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill consumption in the Island of Bombay. In thousands of Bales (000's omitted).

Years ending 30th June.

Years ending 30th June.	Receipts.	EXPORTS TO			Mill consumption.	Total.	Years ending 30th June.	Receipts.	EXPORTS TO			Mill consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1859	.....	490	152	642			1886	1,480	1,009	61	1,070	391	1,461
1860	.....	566	202	768			1887	1,708	1,147	40	1,187	454	1,641
1861	.....	835	61	896			1888	1,472	893	58	951	500	1,451
1862	.....	911	8	919			1889	1,851	1,286	46	1,332	565	1,897
1863	.....	867	8	870			1890	2,235	1,488	71	1,559	636	2,195
1864	.....	1,065	1	1,066			1891	2,020	1,070	107	1,177	762	1,939
1865	.....	1,187	14	1,201			1892	1,770	905	202	1,107	728	1,835
1866	.....	1,277	5	1,282			1893	1,738	816	169	985	724	1,709
1867	.....	1,080	48	1,078			1894	1,769	908	159	1,067	731	1,796
1868	.....	1,225	56	1,281			1895	1,540	525	143	668	815	1,483
1869	.....	1,115	50	1,165			1896	2,151	800	346	1,146	849	1,995
1870	.....	967	39	1,006			1897	1,612	603	405	1,008	705	1,711
1871	1,085	1,002	48	1,050			1898	1,730	424	409	833	817	1,650
1872	1,161	1,079	34	1,113			1899	2,033	578	520	1,098	951	2,049
1873	978	917	34	951			1900	988	117	444	561	745	1,306
1874	1,311	1,192	25	1,217			1901	1,896	620	340	960	696	1,656
1875	1,345	1,285	20	1,305			1902	2,142	525	732	1,257	987	2,244
1876	1,073	980	35	1,015			1903	2,454	921	349	1,270	986	2,256
1877	1,141	920	88	958			1904	2,151	1,036	423	1,459	973	2,432
1878	961	800	46	846			1905	2,609	384	664	1,048	1,072	2,120
1879	832	652	64	716			1906	2,663	1,017	477	1,494	1,141	2,635
1880	1,171	874	84	908			1907	2,949	1,169	747	1,916	1,115	3,031
1881	2,244	874	60	934			1908	2,123	731	454	1,185	1,073	2,264
1882	1,833	1,521	87	1,608			1909	2,166	643	723	1,366	1,099	2,465
1883	1,770	1,335	95	1,430			1910	3,152	1,054	968	2,022	984	3,006
1884	1,759	1,295	100	1,395			1911	2,467	1,014	668	1,682	953	2,635
1885	1,139	791	70	861			1912	2,540	383	923	1,306	1,078	2,384

Year ending 31st August.	RECEIPTS.		Total Receipts.	EXPORTS.			Total Exports.	Mill consumption.	Total.
	India.	Foreign countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	1,047	2,634
1914	3,733	6	3,739	1,301	1,245	24	2,570	1,078	3,646
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,189	6	3,195	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,313	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	34	2,252	957	3,189
1921	2,763	116	2,879	494	1,381	26	1,901	1,061	2,962

* Corrected.

**FOREIGN COUNTRIES TO WHICH INDIAN YARNS HAVE BEEN
EXPORTED FROM BOMBAY SINCE 1915-1916.**

*(From Government Returns.)**Years ending 31st March.*

TO	IN LAKHS OF LBS. (000's omitted).					
	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.
United Kingdom	92.78	23.22	6.32	5.06	6.55	6.47
Malta and Gozo ... ..	.32	.56	.....	.06	.....	.....
Germany ... ..	.....	.....	.....	.....	.22	.25
Italy	1.32	.10	.03	.....	.....	.....
Cyprus ... ..	.....	.16	.04	.10	.36	2.90
France ... ..	.....	.....	.....	.....	.12	.....
Gibraltar ... ..	.....	.....	.....	.....	.06	.....
Greece ... ..	.....	.....	.....	.....	.99	.4
Aden and Dependencies	24.16	5.45	10.44	28.89	15.18	25.79
Ceylon	1.80	1.31	1.54	1.65	.78	1.82
Straits Settlements (including Labuan)	44.29	45.55	34.38	20.44	36.80	32.84
China { Hongkong	682.31	654.02	441.71	319.45	558.94	380.64
{ Shanghai, &c.	635.47	760.97	554.59	164.95	567.68	215.84
Japan ... ..	.....	.....	.43	1.02	12.16	.....
Zanzibar and Pemba ... ..	.38	.55	.23	.41	.99	.58
East African Protectorate ... ..	.30	.14	.09	.17	.09	.17
Turkey in Europe ... ..	.....	.....	.....	.....	.38	1.29
Turkey in Asia ... ..	.77	1.82	5.52	7.31	48.69	26.44
Arabia—Bahrein, Muscat, &c.	4.56	17.24	5.31	4.04	3.06	5.35
Persia	25.83	54.81	24.19	11.29	31.91	26.77
Java	7.07	10.14	5.01	6.14	2.36	8.08
Celebes and other Islands ... ..	.42	.....	.02	.....	.....	.....
Siam	8.28	11.08	11.72	4.93	9.53	7.89
Philippines ... ..	.14	.74	.22	.30	.50	.26
Egypt	56.04	70.24	72.18	47.33	70.53	33.81
Portuguese, German and Italian East Africa ... ..	.81	.47	.27	.96	.19	.81
French Somaliland ... ..	.15	.04	.07	.83	.27	.28
Tripoli ... ..	.....	.....	.....	.....	.....	.....
Other Countries ... ..	.12	.14	.27	.19	.....	.37
Total Yarns ...	1,517.32	1,658.75	1,174.58	625.52	1,367.69	779.08
Value in Lakhs of Rupees ...	656.68	777.65	723.26	707.66	1,619.46	943.76

**FOREIGN COUNTRIES TO WHICH GREY COTTON PIECE-GOODS OF INDIAN
MANUFACTURE HAVE BEEN EXPORTED FROM BOMBAY SINCE 1915-1916.**

*(From Government Returns.)**Years ending 31st March.*

TO	IN LAKHS OF YARDS (000's omitted.)					
	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.
Reunion ... ..	.....	2.33	.....	2.29	.91	.28
Aden and Dependencies	168.99	580.83	141.38	114.02	106.28	126.14
Ceylon	1.02	.91	3.29	8.55	2.79	8.53
Straits Settlements (including Labuan)	1.08	15.33	24.65	15.21	13.55	9.86
China { Hongkong ... ..	.40	.30	.....	.21	.19	.60
{ Shanghai, &c.	2.68	2.30	.....	.....	2.81	.....
Japan ... ..	.....	.....	.....	.47	.10	.....
Mauritius and Dependencies	25.47	19.11	24.58	21.77	6.90	11.19
Zanzibar and Pemba	8.75	50.52	21.93	11.29	27.31	24.59
East African Protectorate	36.24	206.76	45.89	85.48	78.14	66.71
Seychelles ... ..	.69	1.73	.52	.07	1.31	1.27
Turkey—European ... ..	.....	.....	.....	.....	3.00	.66
Turkey—Asiatic	62.49	162.60	104.13	107.64	189.02	65.88
Arabia—Bahrein, Muscat, etc.	22.23	74.71	30.53	18.12	20.81	11.37
Persia	51.62	179.27	147.17	64.75	54.24	26.91
Egypt	38.22	77.94	91.77	13.25	108.26	26.08
Madagascar ... ..	.76	8.15	3.75	1.68	.31	.74
Siam	21.87	37.13	33.19	8.42	44.37	22.26
Portuguese East Africa	56.07	79.76	33.94	49.50	38.86	32.07
German ... ..	.....	.98	1.85	6.00	12.18	28.41
Italian ^a	22.40	44.80	13.44	2.59	6.45	13.02
Natal ... ..	.26	5.14	7.29	8.44	2.32	.82
French Somaliland	3.43	.....	7.49	21.76	4.56	.....
Other Countries ... ..	.07	.18	5.96	1.03	.07	.77
Total Grey Piece-goods ...	524.72	1,550.78	742.75	512.54	724.74	473.16
Value in Lakhs of Rupees ...	72.91	250.65	167.58	178.31	284.25	21.613

EXPORTS OF INDIAN MANUFACTURED YARN TO BRITISH AND FOREIGN COUNTRIES FROM INDIA DURING THE OFFICIAL YEARS 1919-20 AND 1920-21.

TWIST AND YARN.	1919-20.		1920-21.	
	Weight.	Value.	Weight.	Value.
	lbs.	£	lbs.	£
Mule and Water, Nos. 1 to 30	148,702,495	17,707,096	76,372,256	9,352,380
Mule and Water, Nos. 31 to 40—				
Aden and Dependencies	1,000	230	6,800	1,817
Ceylon	3,750	833	4,900	1,369
Straits Settlements including Labuan	159,800	21,861	159,300	28,326
Hongkong	80,015	17,068	.....	.....
Egypt	.....	.....	.....	.....
Other British Possessions	.....	.....	300	80
Asiatic Turkey—Persian Gulf	13,800	3,000	.....	.....
Muscat Territory—Trucial Oman	.....	.....	3,200	640
Other Native States in Arabia	.....	.....	.....	.....
Persia	182,800	28,362	24,400	6,125
Java	.....	.....	.....	.....
Siam	21,646	3,398	23,600	3,540
Philippines	14,800	3,039	15,600	3,249
China (exclusive of Hongkong and Macao)	416,100	74,888	91,430	19,503
Japan	39,200	10,092	.....	.....
Other Foreign Countries	.....	.....	.....	.....
Total	912,895	163,791	329,430	64,649
Mule and Water, above No. 40—				
British Empire	6,025	1,278	.....	.....
Persia	8,920	1,936	32,400	7,110
Siam	.....	.....	.....	.....
Philippines	6,000	1,625	.....	.....
China (exclusive of Hongkong and Macao)	717,430	134,015	22,960	6,104
Japan	14,400	2,520	.....	.....
French Somaliland	4,000	1,200	.....	.....
Other Countries	.....	.....	.....	.....
Total	756,775	143,574	55,860	13,214
Grey two folds (doubles)—				
Aden and Dependencies	.....	.....	9,200	920
Ceylon	2,000	307	1,740	328
Hongkong	12,000	2,635	2,457,200	244,330
Egypt	6,000	800	89,200	10,096
Asiatic Turkey	15,800	3,020	201,200	18,624
Persia	9,200	1,580	12,000	1,780
China (exclusive of Hongkong and Macao)	573,040	94,699	1,638,450	220,121
Cyprus	.....	.....	6,400	570
Straits Settlements including Labuan	.....	.....	48,400	7,518
Siam	.....	.....	54,800	5,480
Other Countries	.....	.....	2,400	330
Total	618,040	103,041	4,520,990	510,097
Total Mule and water	150,990,205	18,114,502	81,278,036	9,940,340
White, Bleached—				
Aden and Dependencies	43,600	6,456	92,060	15,734
Ceylon	6,730	1,069	5,640	815
Egypt	271,720	40,622	356,000	58,613
Asiatic Turkey—Levant & Black Sea	23,600	3,035	18,700	3,085
Asiatic Turkey—Persian Gulf	30,400	4,920	114,740	15,884
Muscat Territory and Trucial Oman	8,000	1,500	30	5
Persia	6,565	1,103	12,800	1,280
French Somaliland	600	240	4,800	960
Sumatra	.....	.....	2,000	585
Siam	.....	.....	3,800	440
Straits Settlement including Labuan	.....	.....	2,400	330
Total	391,215	58,945	610,970	97,731

Note—Value stated at Rs. 10 = £ 1 in 1919-20 and 1920-21.

EXPORTS OF INDIAN MANUFACTURED YARN TO BRITISH AND FOREIGN COUNTRIES FROM INDIA DURING THE OFFICIAL YEARS 1919-20 AND 1920-21—*continued.*

TWIST AND YARN.	1919-20.		1920-21.	
	Weight.	Value.	Weight.	Value.
	lbs.	₹	lbs.	₹
Orange, Red and other Colours, Nos. 1 to 20	221,399	36,093	222,618	39,248
Orange, Red and other Colours, Nos. 21 to 40—				
Gibraltar	6,400	1,095	.....	.....
Aden and Dependencies	3,600	600	9,000	1,642
Ceylon	6,654	1,171	10,850	2,709
Straits Settlements (including Labuan)	32,650	7,126	13,800	2,500
Hongkong	.....	.....	.....	.....
Zanzibar and Pemba	.....	.....	1,100	243
Other British Possessions	210	46	.....	.....
Other Native States in Arabia	.....	.....	400	80
Asiatic Turkey—Red Sea and Persian Gulf	.....	.....	1,850	405
Muscat Territory and Trucial Oman	6,800	990	340	98
Persia	2,480	679	1,856	455
Java	59,200	12,277	166,850	45,664
Siam	800	120	2,460	720
Phillippines	7,597	1,480	80,250	7,549
Italian East Africa (Somaliland and Eritrea)	.....	.....	1,000	260
Celebes and other Islands	17,600	3,316	39,600	11,014
French Somaliland	.....	.....	.....	.....
Other Countries	.....	.....	2,000	565
Total	143,491	28,900	300,778	78,984
Orange, Red and other Colours, above No. 40	85	4	185	87
Orange, Red and other Colours two-folds (doubles)—				
United Kingdom	2,060	263	22	6
Aden and Dependencies	6,000	825	.....	.....
Ceylon	.....	.....	1,900	392
Egypt	2,700	430	.....	.....
Asiatic Turkey—Levant and Black Sea	3,700	887	.....	.....
Asiatic Turkey—Persian Gulf	125	12	.....	.....
Straits Settlements including Labuan	.....	.....	30,140	7,073
Total	14,525	2,417	32,062	7,471
Total, Orange, Red and other Colours	379,450	67,414	555,641	120,740
Unspecified Descriptions of Twist and Yarn—				
United Kingdom	.....	.....	.....	.....
Aden and Dependencies	.....	.....	.....	.....
Ceylon	75,858	13,549	80,523	9,947
Straits Settlements (including Labuan)	.....	.....	.....	.....
Egypt	.....	.....	.....	.....
Celebes and other Islands	.....	.....	10,000	2,762
Asiatic Turkey—Red Sea	150	85	.....	.....
Muscat Territory and Trucial Oman	.....	.....	50	15
Other Native States in Arabia	.....	.....	.....	.....
Persia	800	100	.....	.....
China (exclusive of Hongkong and Macao)	32,400	4,588	.....	.....
Japan	.....	.....	.....	.....
Total	109,208	18,372	90,578	12,724
GRAND TOTAL, TWIST AND YARN	151,870,078	18,259,238	82,585,220	10,171,535

NOTE.—Value stated at Rs. 10= £ 1 in 1919-20 and 1920-21.

STATISTICS OF COTTON SPINNING AND WEAVING IN THE INDIAN MILLS in the twelve months, April 1921 to March 1922, compared with the corresponding periods of 1919-20 and 1920-1921.

No. 1.—ABSTRACT STATEMENT of the QUANTITY (in pounds) of YARN Spun.
[NOTE.—The statistics of yarn represent the quantities of all yarn actually spun in the mills whether they are subsequently woven in the mills or not.]

	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
British India.			
Bombay	439,799,625	463,944,960	432,634,404
Madras	44,346,268	41,240,677	44,387,583
Bengal	35,229,179	33,332,116	33,626,236
United Provinces	35,181,284	37,060,104	40,476,743
Ajmer-Merwara	1,964,851	2,030,944	2,543,906
Punjab	3,359,107	2,780,078	3,564,347
Delhi	3,286,534	3,936,997	2,959,655
Central Provinces and Berar	34,148,442	31,269,565	32,817,846
TOTAL	597,355,290	621,655,441	653,010,720
Foreign Territory.			
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), and Pondicherry (a)	38,404,983	38,347,156	39,302,680
GRAND TOTAL	635,760,273	660,002,597	692,313,400

(a) Including the production of one mill only.

No. 2.—ABSTRACT STATEMENT of the QUANTITY of WOVEN GOODS Produced
[NOTE.—The weight in pounds represents the weight of all woven goods; the measure in yards relates only to grey and coloured piece-goods and is estimated from the poundage on a conventional basis; the figures in dozens relate to grey and coloured goods other than piece-goods, and to hosiery, the weight of these being estimated mainly on a conventional basis and included in the poundage.]

		TWELVE MONTHS, APRIL TO MARCH.		
		1919-20.	1920-21.	1921-22.
British India.				
Bombay	pounds.	305,248,898	292,370,172	326,614,977
	yards.	1,352,606,307	1,304,806,802	1,455,312,174
	dozens.	634,476	632,757	587,927
Madras	pounds.	14,250,836	13,033,065	11,380,995
	yards.	46,414,446	39,956,264	35,608,938
	dozens.	107,065	142,739	96,488
Bengal	pounds.	5,833,180	5,074,075	4,660,584
	yards.	27,871,787	23,842,761	22,395,796
	dozens.	10,427,671	10,806,583	11,870,256
United Provinces	yards.	35,029,710	36,114,619	39,865,453
	dozens.	26,367	34,350	41,920
	pounds.	1,525,121	1,553,002	1,943,917
Ajmer-Merwara	yards.	5,275,116	5,785,519	7,283,717
	dozens.	110	...	10
	pounds.	302,301	170,213	128,551
Punjab	yards.	1,246,652	632,514	548,496
	dozens.	...	...	...
	pounds.	864,623	1,155,820	1,188,571
Delhi	yards.	2,048,669	2,572,755	3,194,657
	dozens.	73	6	24
	pounds.	16,228,488	15,171,358	16,406,502
Central Provinces and Berar	yards.	63,956,799	59,775,635	61,681,657
	dozens.	13,667	12,906	17,799
	pounds.	355,681,118	339,334,288	374,194,353
TOTAL	yards.	1,534,449,486	1,473,486,869	1,625,890,888
	dozens.	781,758	822,758	744,168
Foreign Territory.				
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), and Pondicherry (a)	pounds.	28,244,632	28,147,503	29,301,744
	yards.	105,598,288	107,362,877	105,682,408
	dozens.	36,367	1,940	288
GRAND TOTAL	pounds.	383,925,750	367,481,791	403,496,097
	yards.	1,640,047,774	1,580,849,746	1,731,573,296
	dozens.	818,125	824,698	744,456

(a) Including the production of one mill only.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

BOMBAY PRESIDENCY.

BOMBAY ISLAND.

Count or Number.	TWELVE MONTHS, APRIL TO MARCH.			Count or Number.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.		1919-20.	1920-21.	1921-22.
1	728,885	1,400,889	1,781,836	1	849,186	1,372,154	1,584,779
2	2,718,418	2,288,286	2,588,782	2	2,848,249	2,169,914	2,542,018
3	1,608,874	2,206,488	2,221,878	3	1,541,228	2,244,704	2,548,188
4	2,465,778	2,878,906	2,486,965	4	2,200,001	2,874,208	2,088,718
5	7,639	27,480	1,121,401	5	7,639	27,480	1,127,121
6	6,055,829	7,514,191	8,245,625	6	5,542,620	7,216,224	8,042,108
7	6,902,049	7,402,800	14,245,077	7	6,289,420	6,822,080	12,284,429
8	2,311,818	2,174,855	4,202,324	8	2,086,118	2,280,702	4,045,782
9	4,060,897	6,289,051	8,124,126	9	2,471,861	4,202,207	5,204,228
10	22,917,976	20,154,652	20,522,922	10	21,622,228	20,219,271	20,456,468
TOTAL Nos. 1 to 10	60,974,900	62,427,019	78,789,116	TOTAL Nos. 1 to 10	64,406,424	64,241,200	71,272,846
11	27,227,248	26,684,680	27,089,254	11	26,268,126	24,784,222	24,726,758
12	22,921,845	24,186,658	22,005,722	12	21,225,241	22,202,423	22,644,900
13	2,689,222	12,264,219	16,541,216	13	2,852,572	12,221,971	14,224,227
14	11,256,422	12,521,212	12,062,762	14	9,266,222	12,062,422	10,222,672
15	4,625,622	7,224,120	8,224,751	15	2,222,241	6,222,222	5,222,022
16	16,547,222	15,216,222	12,242,422	16	12,222,222	12,722,222	10,222,772
17	2,224,027	4,127,222	4,122,077	17	2,222,222	2,222,222	2,222,222
18	11,224,424	14,471,472	12,121,222	18	9,217,222	10,222,222	9,222,222
19	422,212	1,222,222	4,170,212	19	122,212	222,212	222,222
20	22,222,222	22,222,222	121,210,222	20	22,222,222	22,222,222	22,210,177
TOTAL Nos. 11 to 20	221,222,222	222,222,222	241,212,212	TOTAL Nos. 11 to 20	172,222,222	122,222,222	172,222,222
21	22,222,222	22,222,222	22,222,222	21	22,222,222	22,222,222	22,222,222
22	42,222,222	22,222,222	22,222,222	22	22,222,222	22,222,222	22,222,222
23	2,222,222	2,222,222	2,222,222	23	1,222,222	1,222,222	1,222,222
24	22,222,222	22,222,222	22,222,222	24	22,222,222	22,222,222	22,222,222
25	1,222,222	1,222,222	1,222,222	25	222,222	222,222	222,222
26	2,222,222	2,222,222	2,222,222	26	2,222,222	2,222,222	2,222,222
27	2,700,222	4,222,222	2,222,222	27	2,222,222	2,222,222	2,222,222
28	4,222,222	5,222,222	5,222,222	28	2,222,222	2,222,222	2,222,222
29	422,222	222,222	1,222,222	29	122,222	222,222	222,222
30	22,222,222	21,222,222	20,222,222	30	2,222,222	2,222,222	2,222,222
TOTAL Nos. 21 to 30	141,222,222	122,222,222	122,222,222	TOTAL Nos. 21 to 30	21,222,222	24,222,222	24,222,222
31	222,222	222,222	1,222,222	31	222,222	122,222	122,222
32	4,222,222	6,222,222	6,222,222	32	2,222,222	2,222,222	2,222,222
33	1,222,222	222,222	77,222	33	222,222	22	22,222
34	2,222,222	1,222,222	222,222	34	222,222	222,222	222,222
35	22,222	22,222	22,222	35	...	...	...
36	222,222	222,222	1,222,222	36	222,222	222,222	222,222
37	4,222	12,222	4,222	37	2,222	...	...
38	222,222	222,222	222,222	38	22,222	22,222	22,222
39	22	22	...	39	...	...	...
40	2,011,222	1,222,222	2,122,222	40	222,222	222,222	1,222,222
TOTAL Nos. 31 to 40	12,222,222	12,222,222	12,222,222	TOTAL Nos. 31 to 40	2,122,222	2,122,222	2,000,222
Above 40	2,122,222	1,222,222	2,012,222	Above 40	1,422,222	222,222	222,222
Wastes, etc.	22,222	122,222	222,222	Wastes, etc.	22,222	122,222	122,222
GRAND TOTAL ..	422,222,222	422,222,222	422,222,222	GRAND TOTAL ..	212,222,222	242,222,222	242,222,222

NOTE.—The suburb of Cooria, in the Thana district, is treated for statistical purposes as part of the Island of Bombay.

No. 3.—*DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.*

AHMEDABAD.

MADRAS.

Count or Number.	TWELVE MONTHS, APRIL TO MARCH.			Count or Number.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.		1919-20.	1920-21.	1921-22.
1	....	21,656	....	1	15,876	56,881	882
2	....	88,011	.. .	2	177,917	216,871	159,125
3	24,324	22,270	....	3	504	....	....
4	7,317	16,905	202,592	4	209,672	146,896	177,561
5	....	....	8,649	5	728	1,142	8,805
6	88,487	5,089	11,303	6	400,861	391,958	763,509
7	408,861	499,444	419,961	7	44,771	10,833	61,366
8	68,591	74,678	208,801	8	1,805,618	1,301,164	614,701
9	926,108	938,611	979,915	9	120,186	38,509	116,384
10	68,918	300,458	610,594	10	590,204	378,694	675,554
TOTAL, Nos. 1 to 10	1,594,348	1,806,517	2,481,605	TOTAL, Nos. 1 to 10	2,866,287	2,428,148	2,573,924
11	392,857	235,880	313,152	11	268,629	292,227	827,264
12	305,191	78,800	948,461	12	1,882,818	2,015,742	1,762,486
13	171,787	239,201	341,902	13	324,138	341,681	654,158
14	414,351	395,149	476,918	14	2,314,112	2,447,704	1,207,252
15	30,940	298,703	801,801	15	1,189,362	962,293	1,187,702
16	204,984	235,957	524,959	16	962,594	1,153,067	1,112,544
17	864,378	1,110,210	1,407,709	17	770,637	878,996	1,387,711
18	721,757	2,209,683	1,553,968	18	2,505,160	1,516,947	1,343,360
19	68,847	5,642	2,919,818	19	4,070,486	3,388,089	3,029,590
20	17,141,971	18,768,645	22,672,307	20	2,530,740	6,892,257	7,680,289
TOTAL, Nos. 11 to 20	19,626,939	23,615,389	31,625,968	TOTAL, Nos. 11 to 20	22,819,071	19,880,602	19,663,371
21	5,287,977	6,297,285	4,709,493	21	3,208,291	3,978,541	5,286,616
22	16,851,185	14,238,404	13,024,635	22	1,111,020	1,057,309	963,983
23	626,630	1,184,773	1,266,486	23	717,181	1,959,200	1,113,444
24	2,144,631	6,497,728	7,394,287	24	3,760,611	6,173,189	5,891,462
25	141,311	123,476	874,694	25	....	....	....
26	1,170,909	1,701,794	2,772,297	26	1,000,888	1,766,352	1,608,366
27	236,634	477,311	665,446	27	129,580	83,802	29,207
28	1,445,203	1,396,083	801,303	28	1,118,985	2,570,681	2,092,157
29	....	797	927,441	29	....	....	....
30	16,816,785	12,768,248	12,568,729	30	3,054,330	1,795,708	2,704,492
TOTAL, Nos. 21 to 30	44,949,255	44,616,889	45,092,715	TOTAL, Nos. 21 to 30	14,690,126	17,474,977	19,885,648
31	622,574	720,044	658,775	31	....	....	....
32	2,148,498	2,125,916	2,576,653	32	1,429,405	657,622	2,188,580
33	1,109,024	845,949	17,734	33	....	....	....
34	1,222,772	664,558	219,171	34	....	....	69
35	55,919	25,121	5,712	35	....	....	....
36	28,196	48,719	400,359	36	25,524	1,910	2,097
37	....	7,811	....	37	....	....	....
38	181,327	131,427	222,944	38	....	....	....
39	....	....	....	39	....	....	....
40	1,897,125	802,823	1,245,313	40	294,608	124,452	81,838
TOTAL, Nos. 31 to 40	6,812,745	6,068,487	6,841,661	TOTAL, Nos. 31 to 40	1,740,537	783,984	2,272,094
Above 40	534,978	194,315	736,440	Above 40	1,221,137	683,566	193,749
Waste, etc.	....	3,000	109,974				
GRAND TOTAL.	78,548,659	76,304,517	85,198,250	GRAND TOTAL ..	44,346,368	41,240,677	44,387,583

No. 3—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

BENGAL.

UNITED PROVINCES.

Count or Number.	TWELVE MONTHS, APRIL TO MARCH.			Count or Number.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.		1919-20.	1920-21.	1921-22.
1	....	....	....	1	....	....	....
2	659,547	422,058	528,148	2	....	....	....
3	4,482	84,884	5,209	3	....	....	....
4	....	....	181	4	744,500	371,261	276,399
5	....	....	1,678	5	694,078	648,261	661,421
6	47,464	171,299	50,215	6	704,071	334,126	128,459
7	12,427	260,229	70,203	7	722,711	321,247	786,212
8	125,067	322,622	236,714	8	12,220	42,229	12,027
9	265,226	508,424	505,204	9	151,479	174,446	160,274
10	1,291,216	1,501,228	1,204,148	10	5,120,722	4,421,224	281,078
TOTAL, Nos. 1 to 10	2,206,222	2,226,222	2,720,157	TOTAL, Nos. 1 to 10	2,024,221	7,222,222	2,720,222
11	2,220,222	2,222,222	2,220,222	11	1,224,222	2,222,222	2,224,222
12	1,222,222	1,222,222	1,222,222	12	1,222,222	1,222,222	2,222,222
13	1,222,222	2,222,222	2,222,222	13	1,222,222	2,222,222	1,222,222
14	1,222,222	1,222,222	1,222,222	14	2,222,222	2,222,222	2,222,222
15	2,222,222	2,222,222	2,222,222	15	1,222,222	722,222	242,222
16	5,222,222	2,222,222	2,222,222	16	2,222,222	2,222,222	2,222,222
17	2,222,222	2,222,222	2,222,222	17	2,222,222	2,222,222	2,222,222
18	172,222	212,222	122,222	18	1,222,222	2,222,222	1,222,222
19	222,222	1,222,222	1,222,222	19	722,222	1,222,222	2,222,222
20	2,222,222	1,222,222	222,222	20	222,222	722,222	222,222
TOTAL, Nos. 11 to 20	22,222,222	21,222,222	22,222,222	TOTAL, Nos. 11 to 20	22,222,222	22,222,222	22,222,222
21	2,222,222	2,222,222	2,222,222	21	222,222	222,222	222,222
22	2,222,222	2,222,222	2,222,222	22	222,222	222,222	222,222
23	222	....	222,222	23	222,222	222,222	222,222
24	1,222,222	1,222,222	1,222,222	24	1,222,222	1,222,222	1,222,222
25	....	....	....	25	....	....	....
26	422,222	222,222	222,222	26	222	222,222	222,222
27	222,222	222,222	222,222	27	....	122,222	....
28	4,222	....	222	28	4,222	4,222	2,222
29	....	....	....	29	....	....	....
30	422,222	222,222	122,222	30	222,222	422,222	222,222
TOTAL, Nos. 21 to 30	2,222,222	2,222,222	2,222,222	TOTAL, Nos. 21 to 30	2,222,222	2,222,222	2,222,222
31	....	....	....	31	....	....	....
32	12,222	22,222	12,222	32	....	....	....
33	....	7,222	....	33	....	....	....
34	222,222	222,222	222,222	34	....	....	....
35	....	....	....	35	....	....	....
36	....	1,222	2,222	36	12	....	22,222
37	....	....	....	37	....	....	....
38	....	....	....	38	....	....	....
39	....	....	....	39	....	....	....
40	12,222	1,222	22,222	40	2,222	2,222	2,222
TOTAL, Nos. 31 to 40	222,222	222,222	222,222	TOTAL, Nos. 31 to 40	2,222	2,222	22,222
Above 40	....	4,222	21,222	Above 40	....	2,222	....
Wastes, etc.	....	....	....	Wastes, etc.	122,222	112,222	22,222
GRAND TOTAL ..	22,222,222	22,222,222	22,222,222	GRAND TOTAL ..	22,222,222	22,222,222	22,222,222

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

AJMER-MERWARA.

PUNJAB.

Count or Number.	TWELVE MONTHS, APRIL TO MARCH.			Count or Number.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.		1919-20.	1920-21.	1921-22.
1	....	....	....	1	....	....	....
2	....	....	....	2	....	....	....
3	....	....	....	3	....	....	....
4	....	....	....	4	....	....	....
5	....	....	....	5	....	....	....
6	....	....	858	6	1,875	....	....
7	....	....	3,998	7	....	12,009	778
8	100,337	41,930	59,816	8	5,121	....	....
9	8,750	....	56,391	9	21,066	....	34,320
10	295,008	215,762	271,349	10	242,697	....	468,845
TOTAL, Nos. 1 to 10	408,095	257,722	491,620	TOTAL, Nos. 1 to 10	270,759	12,009	505,943
11	428	10,090	55,101	11	489,131	549,682	1,169,555
12	104,697	66,320	139,178	12	258,259	266,166	429,993
13	222,565	26,792	110,826	13	554,666	482,500	577,134
14	163,255	410,319	620,977	14	769,570	517,796	267,713
15	14,423	19,394	45,786	15	487,612	499,330	417,126
16	354,222	182,668	314,257	16	207,097	241,008	65,941
17	79,558	268,616	142,290	17	49,861	98,329	6,915
18	....	....	....	18	....	2,952	55,727
19	....	....	34,403	19	....	....	....
20	285,844	288,331	267,041	20	178,292	58,065	16,265
TOTAL, Nos. 11 to 20	1,224,702	1,424,240	1,780,080	TOTAL, Nos. 11 to 20	2,941,509	2,718,718	2,006,369
21	....	....	....	21	4,144	....	12,169
22	88,240	89,067	95,132	22	22,917	2,450	....
23	....	....	....	23	....	....	....
24	6,609	74,866	22,728	24	....	1,695	29,666
25	....	....	....	25	....	....	....
26	....	....	24,740	26	60,330	28,065	....
27	....	....	....	27	....	....	....
28	....	....	....	28	5,043	....	....
29	....	....	....	29	....	....	....
30	241,115	235,589	170,616	30	52,755	18,968	....
TOTAL, Nos. 21 to 30	322,154	348,972	322,226	TOTAL, Nos. 21 to 30	146,839	51,216	52,033
31	....	....	....	31	....	....	....
32	....	....	....	32	....	188	....
33	....	....	....	33	....	....	....
34	....	....	....	34	....	....	....
35	....	....	....	35	....	....	....
36	....	....	....	36	....	....	....
37	....	....	....	37	....	....	....
38	....	....	....	38	....	....	....
39	....	....	....	39	....	....	....
40	....	....	....	40	....	....	....
TOTAL, Nos. 31 to 40	....	....	....	TOTAL, Nos. 31 to 40	....	123	....
Above 40	....	....	....	Above 40	....	....	....
Wastes, etc.	....	....	....	Wastes, etc.	....	....	....
GRAND TOTAL ..	1,964,361	2,080,944	2,548,906	GRAND TOTAL ..	3,859,107	2,780,078	3,564,347

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

DELHI.

CENTRAL PROVINCES & BERAR.

Count or Number.	TWELVE MONTHS, APRIL TO MARCH.			Count or Number.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.		1919-20.	1920-21.	1921-22.
1	....	....	....	1	51,216	39,128	23,428
2	6,324	....	....	2	124,338	22,968	41,198
3	....	....	....	3	10,807	15,768	6,661
4	19,328	63,289	....	4	128,328	42,275	109,221
5	....	....	....	5	118	....	1,427
6	....	....	....	6	202,224	115,024	245,211
7	2,483	....	10,845	7	1,226,112	1,424,870	2,424,022
8	641	....	19,205	8	242,522	115,268	92,268
9	9,968	44,508	44,228	9	1,225,424	1,642,228	1,225,228
10	22,687	....	6,762	10	1,404,114	522,712	222,228
TOTAL, Nos. 1 to 10	101,641	107,728	21,240	TOTAL, Nos. 1 to 10	5,426,122	4,011,728	2,272,228
11	144,022	221,612	1,500,241	11	1,666,222	1,722,222	1,222,222
12	....	....	8,611	12	4,222,222	4,007,222	4,222,222
13	702,222	264,222	224,222	13	1,222,222	1,711,222	2,222,222
14	274,222	222,222	1,014,222	14	2,222,222	2,222,222	2,222,222
15	22,222	202,222	11,222	15	1,022,222	222,222	222,222
16	222,222	222,222	42,222	16	4,222,222	2,222,222	2,022,222
17	102,072	20,222	....	17	1,222,222	1,212,222	1,222,222
18	241,222	222,222	12,222	18	602,222	422,222	222,222
19	....	....	....	19	22,222	72	2,122
20	42,222	202,222	22,222	20	4,222,222	2,222,222	2,222,222
TOTAL, Nos. 11 to 20	2,172,122	2,222,222	2,222,222	TOTAL, Nos. 11 to 20	22,022,222	20,222,222	20,222,222
21	....	....	....	21	1,222,222	1,222,222	1,122,222
22	....	....	....	22	222,222	222,222	222,222
23	....	....	....	23	11,222	....	....
24	....	....	....	24	2,022,222	2,222,222	2,122,222
25	....	....	....	25	....	1,222	10,222
26	....	....	....	26	210,222	242,222	222,222
27	222	....	....	27	....	....	....
28	....	....	....	28	122,112	27,222	12,222
29	....	....	....	29	....	....	....
30	7,222	....	....	30	227,222	222,222	242,222
TOTAL, Nos. 21 to 30	7,222	....	....	TOTAL, Nos. 21 to 30	5,722,222	5,722,222	5,722,222
31	....	....	....	31	....	....	....
32	....	....	....	32	222,222	222,222	222,222
33	....	....	....	33	....	....	....
34	....	....	....	34	222,222	422,222	222,222
35	....	....	....	35	....	....	....
36	....	....	....	36	....	....	....
37	....	....	....	37	....	....	....
38	....	....	....	38	....	....	....
39	....	....	....	39	....	2,222	4,222
40	5,222	....	....	40	52,222	20,222	22,222
TOTAL, Nos. 31 to 40	5,222	....	....	TOTAL, Nos. 31 to 40	722,222	222,222	222,222
Above 40	....	....	....	Above 40	142,222	122,222	122,222
Wastes, etc	....	....	....	Wastes, etc.	....	....	....
GRAND TOTAL	2,222,222	2,222,222	2,222,222	GRAND TOTAL	22,222,222	21,222,222	21,222,222

No. 3.—*DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—concluded.*

TOTAL OF BRITISH INDIA.

Count or Number.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
1	796,547	1,480,393	1,827,353
2	3,588,741	2,917,132	3,422,254
3	1,624,487	2,409,135	2,833,443
4	3,809,518	4,004,026	4,750,487
5	562,558	677,453	1,739,390
6	7,479,394	9,079,730	10,193,546
7	9,638,623	9,632,988	17,743,348
8	4,106,004	4,915,891	5,578,984
9	5,958,077	8,740,296	11,376,871
10	43,485,385	37,322,710	34,782,552
TOTAL, Nos. 1 to 10	81,044,284	81,179,754	94,250,728
11	44,061,892	45,600,566	52,940,953
12	43,965,140	43,627,239	43,007,060
13	15,732,364	19,360,160	24,585,764
14	22,889,537	24,749,106	23,061,080
15	11,512,249	13,900,419	14,630,088
16	36,378,230	35,014,086	27,465,301
17	12,610,181	13,435,033	18,366,316
18	17,644,839	19,678,539	16,220,645
19	6,248,053	7,107,077	10,781,979
20	110,695,054	111,930,307	114,328,174
TOTAL, Nos. 11 to 20	321,737,539	334,402,532	345,887,360
21	37,270,722	44,426,432	41,616,175
22	45,752,294	44,324,779	43,231,612
23	3,275,833	3,326,089	4,563,511
24	39,475,589	48,314,100	54,174,156
25	1,111,935	1,037,793	1,366,248
26	7,211,316	8,864,439	10,846,607
27	3,715,708	5,314,049	4,389,219
28	5,989,383	8,248,745	7,589,289
29	465,332	342,508	1,417,498
30	39,971,885	24,125,313	24,236,018
TOTAL, Nos. 21 to 30	174,239,897	188,824,247	193,330,333
31	824,691	921,102	1,150,999
32	6,475,099	7,286,844	8,609,669
33	1,139,111	857,850	77,683
34	3,427,973	2,563,038	1,920,406
35	56,186	85,359	34,335
36	834,152	768,144	1,355,066
37	4,147	12,151	4,372
38	387,568	349,693	375,524
39	48	162	.....
40	3,386,353	2,123,526	3,278,572
TOTAL, Nos. 31 to 40	16,535,328	14,867,869	16,706,626
Above 40	3,542,137	2,067,137	2,363,580
Wastes, etc.	266,105	313,902	472,093
GRAND TOTAL	597,355,290	631,655,441	653,010,720

No. 4.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS
(or numbers) of YARN Spun.
INDIAN STATES. (a)

Count or Number.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
1	.....	2,874	.....
2	48,464	88,919	8,068
3	264,511	272,152	301,100
4	892,108	319,092	594,562
5	47,162	34,792	123,277
6	851,509	248,660	588,927
7	744,295	592,062	812,022
8	129,742	55,165	100,247
9	470,227	522,624	672,970
10	608,265	527,473	602,195
TOTAL, Nos. 1 to 10	2,142,893	2,762,220	2,822,533
11	965,448	776,854	868,609
12	1,551,962	1,428,567	1,468,425
13	275,736	441,290	324,261
14	4,322,312	3,966,582	4,414,704
15	1,316,435	905,826	1,145,217
16	4,476,501	4,758,329	4,120,072
17	597,400	770,162	1,007,223
18	2,082,016	2,212,797	2,039,203
19	484,542	712,262	1,726,852
20	2,129,029	2,145,002	2,292,527
TOTAL, Nos. 11 to 20	25,262,412	25,124,794	25,408,899
21	1,479,992	1,357,224	1,425,006
22	2,582,552	2,020,010	2,241,196
23	542,667	473,329	402,044
24	1,322,362	1,657,212	1,557,553
25	400	20,066	1,447
26	1,124,350	1,181,447	1,195,874
27	446,262	442,374	550,465
28	910,892	805,885	1,016,226
29	.....	221,292	272,206
30	1,007,005	1,055,550	862,444
TOTAL, Nos. 21 to 30	9,417,015	10,261,501	9,831,622
31	252,679	26,114	.....
32	15,264	6,844	25,322
33	.....	.....	.....
34	14,972	16,252	769
35	.....	4,077	.....
36	2,762	1,222	222
37	.....	.....	.....
38	342	.....	.....
39	.....	.....	.....
40	157,975	91,205	157,120
TOTAL, Nos. 31 to 40	545,107	156,520	192,560
Above 40	17,220	21	25,699
Wastes, etc.	19,120	40,990	20,266
GRAND TOTAL	28,404,923	28,247,156	29,202,680

(a) Including the production of one mill in Pondicherry.

X2(M71)·231, dM75:1

FI

112742

No. 5.—*DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.*

GRAND TOTAL, INDIA (British India and Indian States).

Count or Number	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
1	796,517	1,482,767	1,827,353
2	3,637,205	3,006,051	3,430,317
3	1,868,948	2,681,287	3,134,543
4	4,208,926	4,323,119	5,345,049
5	609,730	712,251	1,873,187
6	7,840,903	9,428,390	10,782,543
7	10,382,918	10,225,050	18,556,370
8	4,305,746	4,971,056	5,679,331
9	6,423,414	9,262,920	12,052,841
10	44,093,650	37,850,183	35,391,747
TOTAL, Nos. 1 to 10	84,187,677	83,943,074	98,073,261
11	45,027,340	46,377,420	53,809,562
12	45,517,102	45,055,806	44,475,485
13	16,008,100	19,801,450	24,910,025
14	26,712,850	28,715,688	27,475,784
15	12,828,684	14,806,245	16,775,905
16	41,354,781	39,772,425	31,585,379
17	13,207,581	14,205,196	19,373,639
18	20,726,855	22,897,336	19,259,948
19	6,732,601	7,820,445	12,508,831
20	118,884,143	120,075,315	122,121,701
TOTAL, Nos. 11 to 20	346,993,987	359,527,326	371,396,259
21	38,750,715	45,783,656	43,041,183
22	48,334,846	47,350,789	45,472,808
23	3,819,500	4,299,428	4,965,555
24	40,797,977	49,971,313	55,731,709
25	1,112,335	1,067,859	1,367,695
26	8,335,666	10,045,886	12,042,481
27	4,161,976	5,757,423	4,839,684
28	6,899,775	9,054,680	8,605,575
29	465,232	573,901	1,990,804
30	30,978,890	25,180,863	25,104,462
TOTAL, Nos. 21 to 30	183,656,912	199,085,748	203,161,956
31	1,177,370	957,216	1,150,999
32	6,490,468	7,248,688	8,644,997
33	1,189,111	857,850	77,683
34	3,442,951	2,579,896	1,921,175
35	56,186	89,436	34,335
36	837,915	769,466	1,255,349
37	4,147	12,151	4,372
38	387,916	349,693	375,524
39	48	162	.....
40	3,544,328	2,214,831	3,435,752
TOTAL, Nos. 31 to 40	17,080,435	15,024,389	16,900,186
Above 40	3,559,967	2,067,168	2,389,379
Wastes, etc.	275,295	854,393	492,459
GRAND TOTAL	635,760,373	660,002,597	692,313,400

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced.*
BOMBAY PRESIDENCY.

Description.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
<i>Grey and bleached piece-goods—</i>			
Chadars	pounds 18,816,804	15,833,157	15,654,129
	yards 85,233,786	48,121,844	47,258,836
Dhutis	pounds 59,404,811	59,298,786	72,565,954
	yards 276,859,276	278,085,381	385,590,279
Drills and jeans	pounds 14,061,605	12,267,917	8,879,872
	yards 54,033,526	49,189,676	37,570,388
Cambrics and lawns	pounds 905,242	689,149	950,077
	yards 5,772,490	2,800,266	6,744,958
Printers	pounds 3,917,870	2,224,990	4,912,255
	yards 17,520,288	14,521,291	22,179,025
Shirtings and longcloth	pounds 89,958,288	90,163,021	99,228,245
	yards 401,340,914	410,262,881	443,293,987
T-cloth, domestics and sheetings	pounds 20,734,445	16,583,708	14,209,898
	yards 97,553,391	80,731,480	68,074,278
Tent cloth	pounds 1,930,009	1,744,660	1,327,742
	yards 8,626,446	3,608,037	3,042,384
Other sorts	pounds 8,491,598	7,317,375	14,566,876
	yards 30,499,673	26,959,617	47,921,180
TOTAL	pounds 218,215,467	207,012,758	239,289,768
	yards 942,439,590	918,170,478	1,060,170,265
<i>Coloured piece-goods</i>	pounds 84,525,136	81,665,924	83,984,524
	yards 410,166,717	389,686,329	395,141,909
<i>Grey and coloured goods other than piece-goods</i>	pounds 2,415,763	2,319,292	2,600,220
	dozens 510,182	515,521	472,862
<i>Hosiery</i>	pounds 185,364	376,690	205,467
	dozens 124,394	117,236	115,068
<i>Miscellaneous</i>	pounds 538,662	962,670	1,061,849
<i>Cotton goods mixed with silk or wool</i>	" 67,906	122,836	72,229
GRAND TOTAL	pounds 306,248,898	292,370,172	326,614,977
	yards 1,352,606,307	1,304,806,802	1,455,312,174
	dozens 684,476	682,767	687,927

BOMBAY ISLAND.

Description.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
<i>Grey and bleached piece-goods—</i>			
Chadars	pounds 10,415,748	8,768,689	9,719,318
	yards 29,009,502	25,101,838	28,249,119
Dhutis	pounds 15,906,450	15,072,810	23,916,151
	yards 78,918,739	77,546,562	121,792,704
Drills and jeans	pounds 18,117,819	11,485,225	8,382,779
	yards 50,169,640	46,033,906	35,504,066
Cambrics and lawns	pounds 588,575	408,927	686,448
	yards 3,897,105	2,470,806	4,448,119
Printers	pounds 83,295	69,832	801,636
	yards 449,420	376,389	1,478,640
Shirtings and longcloth	pounds 56,573,950	58,118,407	69,216,410
	yards 255,628,171	270,724,246	311,600,482
T-cloth, domestics and sheetings	pounds 17,749,539	18,924,102	11,897,687
	yards 82,791,552	66,847,901	58,722,405
Tent cloth	pounds 1,540,660	1,478,906	1,099,161
	yards 2,745,070	2,924,344	2,498,548
Other sorts	pounds 4,768,173	8,447,780	8,658,589
	yards 14,826,980	12,313,038	26,632,772
TOTAL	pounds 120,744,209	112,714,178	133,872,129
	yards 518,436,179	504,888,525	585,925,795
<i>Coloured piece-goods</i>	pounds 71,288,778	69,894,544	70,852,894
	yards 344,856,018	332,168,408	336,001,061
<i>Grey and coloured goods other than piece-goods.</i>	pounds 2,357,820	2,290,033	1,907,819
	dozens 465,640	502,626	419,823
<i>Hosiery</i>	pounds 124,484	127,350	127,357
	dozens 102,783	94,186	91,227
<i>Miscellaneous</i>	pounds 888,540	961,941	1,056,795
<i>Cotton goods mixed with silk or wool</i>	" 58,124	112,986	68,708
GRAND TOTAL	pounds 195,411,950	185,601,032	207,880,697
	yards 868,292,197	836,506,938	921,926,856
	dozens 588,873	596,812	511,050

Note—The suburb of Coorla, in the Thana district, is treated for statistical purposes as part of the Island of Bombay.

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—continued.

AHMEDABAD.

Description.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
<i>Grey and bleached piece-goods—</i>			
Chadars	pounds 7,455,659	6,040,723	4,586,332
	yards 23,509,930	20,034,817	15,279,202
Dhatis	pounds 34,132,887	34,591,586	43,315,264
	yards 158,662,296	160,165,864	212,706,880
Drills and jeans	pounds 445,677	362,815	309,607
	yards 2,087,877	1,579,460	1,431,725
Cambrics and lawns	pounds 179,361	107,452	148,702
	yards 1,168,588	659,550	1,139,158
Printers	pounds 2,660,280	2,081,458	3,319,989
	yards 11,853,663	9,380,849	14,658,583
Shirtings and longcloth	pounds 23,980,560	23,114,111	22,005,286
	yards 111,717,689	107,121,622	102,323,907
T-cloth, domestics and sheetings	pounds 2,695,909	2,355,693	2,505,825
	yards 13,167,811	12,615,736	12,728,890
Tent cloth	pounds 23,146	31,300	24,499
	yards 90,021	177,028	75,452
Other sorts	pounds 1,906,315	2,087,136	3,067,279
	yards 8,381,429	8,333,312	11,590,396
TOTAL	pounds 73,479,794	70,772,274	79,782,783
	yards 330,639,302	320,068,238	371,934,193
<i>Coloured piece-goods</i>	pounds 6,407,258	5,153,382	4,794,986
	yards 33,383,255	29,360,443	27,019,448
<i>Grey and coloured goods, other than piece-goods.</i>	pounds 4,214	3,846	21,177
	dozens 1,260	1,623	19,772
<i>Hosiery</i>	pounds 61,478	149,337	78,107
	dozens 21,561	23,051	23,843
<i>Miscellaneous</i>	pounds .....	.....	780
<i>Cotton goods mixed with silk or wool</i>	9,779	8,686	8,591
GRAND TOTAL	pounds 79,962,523	76,087,525	84,686,424
	yards 369,022,557	349,428,681	398,953,641
	dozens 22,821	24,674	43,615

MADRAS.

Description.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
<i>Grey and bleached piece-goods—</i>			
Chadars	pounds 165,131	147,050	60,364
	yards 384,362	321,232	116,683
Dhatis	pounds 1,239,211	1,392,895	1,431,183
	yards 5,189,807	5,723,307	5,311,599
Drills and jeans	pounds 1,492,665	1,226,688	1,226,456
	yards 5,073,906	4,162,514	4,698,761
Cambrics and lawns	pounds 694,328	347,969	54,634
	yards 2,468,902	1,291,224	183,956
Printers	pounds .....	.....	.....
	yards .....	.....	.....
Shirtings and longcloth	pounds 949,017	971,231	833,111
	yards 3,511,241	3,319,536	3,368,219
T-cloth, domestics and sheetings	pounds 66,085	131,133	839,751
	yards 185,810	445,578	2,952,461
Tent cloth	pounds 28,489	23,109	290,900
	yards 88,920	41,772	859,598
Other sorts	pounds 447,189	422,499	689,236
	yards 1,452,918	1,326,404	1,939,149
TOTAL	pounds 5,002,605	4,662,627	5,416,635
	yards 18,180,866	16,661,467	19,430,419
<i>Coloured piece-goods</i>	pounds 8,662,964	7,628,173	5,469,351
	yards 28,283,580	23,324,797	16,176,519
<i>Grey and coloured goods, other than piece-goods...</i>	pounds 584,735	739,454	495,009
	dozens 107,065	142,739	96,488
<i>Hosiery</i>	pounds .....	.....	.....
	632	2,811	.....
<i>Miscellaneous</i> ... ..	.....	.....	.....
<i>Cotton goods mixed with silk or wool</i> ... ..	.....	.....	.....
GRAND TOTAL	pounds 14,250,836	13,033,065	11,380,995
	yards 46,414,446	39,956,264	35,608,938
	dozens 107,065	142,739	96,488

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—continued.

BENGAL.

Description.	TWELVE MONTHS, APRIL TO MARCH.			
	1919-20.	1920-21.	1921-22.	
<i>Grey and bleached piece-goods—</i>				
Chadars	pounds	15,122	11,005	218,076
	yards	47,304	45,987	1,057,663
Dhutis	pounds	3,076,592	2,784,016	2,598,219
	yards	14,785,183	13,308,756	12,647,310
Drills and jeans	pounds	.....	3,638	.....
	yards	.....	7,662	.....
Cambrics and lawns	pounds	.....	.....	.....
	yards	.....	.....	.....
Printers	pounds	.....	.....	.....
	yards	.....	.....	.....
Shirtings and longcloth	pounds	782,238	1,581,946	1,676,975
	yards	3,491,565	7,156,300	7,556,911
T-cloth, domestics and sheetings	pounds	1,776,583	423,648	.....
	yards	8,126,090	2,027,372	.....
Tent cloth	pounds	.....	.....	.....
	yards	.....	.....	.....
Other sorts	pounds	113,974	106,112	91,120
	yards	1,418,095	1,296,684	1,133,912
TOTAL	pounds	5,764,459	4,910,360	4,679,390
	yards	27,868,187	23,842,761	22,395,796
<i>Coloured piece-goods</i>	pounds	1,655	.....	.....
	yards	8,600	.....	.....
<i>Grey and coloured goods, other than piece-goods.</i>	pounds	.....	.....	.....
	Dozens	.....	.....	.....
<i>Hosiery</i>	pounds	.....	.....	.....
<i>Miscellaneous</i>	"	67,066	163,718	81,194
<i>Cotton goods mixed with silk or wool</i> ... ..	"	.....	.....	.....
GRAND TOTAL	"	5,833,180	5,074,075	4,660,584
	yards	27,971,787	23,842,761	22,395,796

UNITED PROVINCES.

Description.	TWELVE MONTHS, APRIL TO MARCH.			
	1919-20.	1920-21.	1921-22.	
<i>Grey and bleached piece-goods—</i>				
Chadars	pounds	1,153,499	1,264,426	1,757,343
	yards	3,543,218	4,013,523	5,397,715
Dhutis	pounds	2,156,275	2,098,351	3,049,535
	yards	8,774,968	8,356,516	11,773,107
Drills and jeans	pounds	916,065	1,243,128	1,020,345
	yards	2,673,059	3,542,148	3,008,265
Cambrics and lawns	pounds	.....	213,814	109,770
	yards	.....	805,780	404,427
Printers... ..	pounds	602,876	911,194	855,976
	yards	2,734,574	4,082,744	3,842,519
Shirtings and longcloth	pounds	1,007,848	748,977	478,929
	yards	4,467,612	3,211,510	2,158,851
T-cloth, domestics and sheetings	pounds	1,698,053	1,382,792	1,384,285
	yards	4,859,146	3,862,776	3,696,065
Tent cloth	pounds	509,240	897,947	681,922
	yards	1,107,258	1,809,342	1,353,705
Other sorts	pounds	1,504,174	1,260,428	1,445,403
	yards	5,229,568	4,881,120	5,214,541
TOTAL	pounds	9,547,525	10,021,057	10,663,359
	yards	33,869,398	34,565,459	37,254,185
<i>Coloured piece-goods</i>	pounds	470,713	418,940	755,808
	yards	1,660,312	1,549,160	2,611,268
<i>Grey and coloured goods, other than piece-goods.</i>	pounds	189,149	244,802	362,721
	dozens	28,387	34,350	41,920
<i>Hosiery</i>	pounds	.....	.....	5,064
<i>Miscellaneous</i>	dozens	.....	.....	.....
<i>Cotton goods mixed with silk or wool</i>	pounds	84,360	18,093	8,388
	"	185,924	108,691	104,981
GRAND TOTAL	"	10,427,871	10,806,588	11,870,256
	yards	35,029,710	36,114,619	39,865,459
	dozens	28,867	34,350	41,920

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—continued.*

AJMER-MERWARA.

Description.	TWELVE MONTHS, APRIL TO MARCH.			
	1919-20.	1920-21.	1921-22.	
<i>Grey and bleached piece-goods—</i>				
Chadars	pounds	87,195	85,882	120,722
	yards	181,776	191,928	280,500
Dhutis	pounds	678,128	822,871	869,266
	yards	2,842,797	3,686,764	3,958,106
Drills and jeans	pounds	112	.....	.....
	yards	321	.....	.....
Cambric and lawns	pounds	.....	.....	.....
	yards	.....	.....	.....
Printers	pounds	44,985	56,963	123,606
	yards	120,684	150,029	343,116
Shirtings and longcloth	pounds	372,444	353,825	287,799
	yards	1,082,151	1,091,293	974,310
T-cloth, domestics and sheetings	pounds	38,134	4,328	99,862
	yards	134,916	17,969	341,453
Tent cloth	pounds	156	.....	.....
	yards	308	.....	.....
Other sorts	pounds	279,985	224,747	438,372
	yards	845,176	728,191	1,369,730
TOTAL	pounds	1,501,139	1,548,316	1,939,627
	yards	5,158,129	5,766,174	7,267,215
<i>Coloured piece-goods</i>	pounds	23,194	4,686	3,656
	yards	116,987	19,345	16,509
<i>Grey and coloured goods other than piece-goods</i>	pounds	758	.....	654
	dozens	110	.....	10
<i>Hosiery</i>	pounds	.....	.....	.....
	dozens	.....	.....	.....
<i>Miscellaneous</i>	pounds	30	.....	.....
	yards	.....	.....	.....
<i>Cotton goods mixed with silk or wool</i>	yards	1,525,121	1,558,002	1,948,917
	dozens	5,275,116	5,785,519	7,283,717
GRAND TOTAL	yards	.....	.....	10
	dozens	110	.....	.....

PUNJAB.

Description.	TWELVE MONTHS, APRIL TO MARCH.			
	1919-20.	1920-21.	1921-22.	
<i>Grey and bleached piece-goods—</i>				
Chadars	pounds	3,739	2,672	625
	yards	8,790	5,522	1,444
Dhutis	pounds	777	4,027	1,510
	yards	2,690	13,448	10,108
Drills and jeans	pounds	.....	.....	6,200
	yards	.....	.....	25,549
Cambrics and lawns	pounds	.....	.....	110
	yards	.....	.....	379
Printers	pounds	.....	.....	500
	yards	.....	.....	2,112
Shirtings and longcloth	pounds	150,152	78,844	70,283
	yards	771,751	877,508	333,093
T-cloth, domestics and sheetings	pounds	110,385	58,898	47,012
	yards	327,340	168,844	187,552
Tent cloth	pounds	5,254	12,461	1,708
	yards	10,144	19,158	4,880
Other sorts	pounds	10,069	6,710	644
	yards	21,998	12,750	3,585
TOTAL	pounds	280,356	163,112	128,492
	yards	1,142,713	597,280	568,352
<i>Coloured piece-goods</i>	pounds	21,948	7,058	29
	yards	108,939	35,284	144
<i>Grey and coloured goods other than piece-goods</i>	pounds	2	49	91
	dozens	.....	.....	.....
<i>Hosiery</i>	pounds	.....	.....	.....
	dozens	.....	.....	.....
<i>Miscellaneous</i>	pounds	.....	.....	.....
	yards	.....	.....	.....
<i>Cotton goods mixed with silk or wool</i>	yards	302,301	170,313	128,551
	dozens	1,246,652	632,514	568,496
GRAND TOTAL	yards	.....	.....	.....
	dozens	.....	.....	.....

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—continued.*

DELHI.

Description.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
<i>Grey and bleached piece-goods—</i>			
Chadars	pounds 63,139	41,731	54,470
	yards 117,686	125,777	108,412
Dhutis	pounds 21,028	.....	41,647
	yards 53,353	.....	148,983
Drills and jeans	pounds 1,112	151	3,344
	yards 2,756	317	2,189
Cambrics and lawns	pounds 30,806	.....	.....
	yards 78,437	.....	.....
Printers	pounds 68,567	.....	.....
	yards 161,584	.....	.....
Shirtings and longcloth... ..	pounds 70,592	.....	12,247
	yards 168,512	.....	31,061
T-cloth, domestics and sheetings	pounds 369,831	824,531	510,212
	yards 853,587	787,371	1,246,977
Tent cloth... ..	pounds 58,583	517,940	158,649
	yards 130,731	975,741	384,852
Other sorts	pounds 17,528	72,399	30,625
	yards 54,226	214,272	86,350
TOTAL...	pounds 696,166	956,752	811,204
	yards 1,610,831	2,053,478	2,010,824
<i>Coloured piece-goods</i>	pounds 165,440	108,091	377,080
	yards 437,828	519,277	1,163,628
<i>Grey and coloured goods other than piece-goods</i>	pounds 660	977	240
	dozens 78	6	.11
<i>Hosiery... ..</i>	pounds .....	.....	47
	dozens .....	.....	13
<i>Miscellaneous</i>	pounds 2,337	.....	.....
<i>Cotton goods mixed with silk or wool ... ..</i>	.....	.....	.....
GRAND TOTAL	pounds 864,628	1,156,820	1,188,571
	yards 2,048,669	2,572,755	2,174,657
	dozens 78	6	24

CENTRAL PROVINCES AND BERAR.

Description.	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
<i>Grey and bleached piece-goods—</i>			
Chadars	pounds 1,483,108	1,423,634	1,099,463
	yards 4,082,568	3,530,783	2,984,176
Dhutis	pounds 3,388,850	3,799,783	4,307,376
	yards 14,026,656	16,428,209	19,822,001
Drills and jeans	pounds 2,324,237	1,548,192	1,663,910
	yards 8,251,008	5,349,371	5,440,255
Cambrics and lawns	pounds 15,962	218	141,001
	yards 78,821	865	876,853
Printers	pounds 618,482	415,888	442,197
	yards 2,979,836	2,194,609	2,089,151
Shirtings and longcloth	pounds 2,103,468	1,649,390	1,664,324
	yards 8,429,865	6,553,828	6,532,605
T-cloth, domestics and sheetings	pounds 1,887,881	1,157,912	833,857
	yards 6,126,190	5,122,192	3,324,721
Tent cloth	pounds 346,958	503,952	699,234
	yards 681,670	1,020,106	1,396,648
Other sorts	pounds 464,688	470,737	270,464
	yards 1,967,441	1,871,684	3,810,693
TOTAL...	pounds 12,138,614	10,969,656	12,321,825
	yards 46,624,055	42,071,596	45,187,098
<i>Coloured piece-goods</i>	pounds 3,978,163	4,037,118	3,899,415
	yards 17,332,744	17,704,039	16,494,559
<i>Grey and coloured goods other than piece-goods... ..</i>	pounds 116,498	164,567	185,721
	dozens 13,667	12,906	17,799
<i>Hosiery</i>	pounds .....	.....	.....
<i>Miscellaneous ... ..</i>	.....	.....	.....
<i>Cotton goods mixed with silk or wool ... ..</i>	.....	.....	.....
GRAND TOTAL	pounds 16,228,488	15,171,358	16,406,502
	yards 68,956,799	59,775,636	61,081,657
	dozens 13,667	12,906	17,799

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—concl.*

TOTAL OF BRITISH INDIA.

Description.	TWELVE MONTHS, APRIL TO MARCH.			
	1919-20.	1920-21.	1921-22.	
<i>Grey and bleached piece-goods—</i>				
Chadars	pounds ...	21,787,527	18,809,557	18,960,092
	yards ...	68,599,435	56,356,545	57,495,129
Dhutis	pounds ...	69,955,672	70,200,379	92,364,689
	yards ...	22,514,579	325,452,281	439,261,486
Drills and jeans ...	pounds ...	18,725,796	16,289,709	12,800,028
	yards ...	70,034,576	62,251,688	50,752,397
Cambrics and lawns ...	pounds ...	1,646,838	1,201,150	1,255,592
	yards ...	3,398,650	5,898,135	7,210,573
Printers	pounds ...	5,247,780	4,609,035	6,334,534
	yards ...	23,516,916	20,948,673	28,455,923
Shirtings and longcloth ...	pounds ...	95,388,537	95,546,737	104,246,913
	yards ...	423,003,611	431,962,856	463,249,037
T-cloth, domestics and sheetings.	pounds ...	26,181,327	20,016,995	17,785,278
	yards ...	118,146,470	93,113,582	79,833,507
Tent cloth	pounds ...	2,878,689	3,700,069	3,160,155
	yards ...	5,640,477	7,374,156	7,047,012
Other sorts	pounds ...	11,329,185	9,881,007	18,232,539
	yards ...	41,489,055	37,290,722	60,979,090
TOTAL	pounds ...	253,141,851	240,254,638	275,139,820
	yards ...	1,076,343,769	1,040,648,638	1,194,284,154
<i>Coloured piece-goods</i>				
...	pounds ...	97,849,208	93,959,990	94,470,162
	yards ...	458,105,717	432,838,231	431,606,734
<i>Grey and coloured goods, other than piece-goods.</i>				
...	pounds ...	3,307,565	3,469,155	3,044,576
	dozens ...	* 657,464	705,522	629,037
<i>Hosiery</i>	pounds ...	185,964	276,690	210,578
	dozens ...	124,294	117,236	115,081
<i>Miscellaneous</i>	pounds ...	993,200	1,147,306	1,151,467
<i>Cotton goods mixed with silk or wool</i> ..	pounds ...	203,830	226,529	177,750
GRAND TOTAL	" ...	355,681,118	339,334,288	374,194,353
	yards ...	1,534,449,486	1,473,486,869	1,625,890,888
	dozens ...	781,758	822,758	744,168

No. 7.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalents in yards) and DESCRIPTION of WOVEN GOODS Produced.

INDIAN STATES. (a)

Description.	TWELVE MONTHS, APRIL TO MARCH.			
	1919-20.	1920-21.	1921-22.	
<i>Grey and bleached piece-goods—</i>				
Chadars	{ pounds ...	1,418,810	1,681,198	751,789
	{ yards ...	4,496,528	2,837,684	1,982,441
Dhatis	{ pounds ...	3,457,373	3,484,278	3,792,580
	{ yards ...	15,087,641	14,675,248	16,875,926
Drills and jeans	{ pounds ...	2,929,454	3,433,739	2,576,146
	{ yards ...	11,056,331	12,052,829	9,699,715
Caubrics and lawns	{ pounds ...	19,299	17,379	36,624
	{ yards ...	73,871	52,490	136,679
Printers	{ pounds ...	1,525,773	1,696,629	1,703,830
	{ yards ...	3,819,847	7,335,417	7,165,816
Shirtings and longcloth	{ pounds ...	5,239,134	5,591,296	5,727,231
	{ yards ...	21,508,104	24,276,956	23,785,247
T-cloth, domestics and sheetings	{ pounds ...	1,267,382	1,276,148	1,331,477
	{ yards ...	4,255,706	4,274,257	4,283,177
Tent cloth... ..	{ pounds ...	11,576	72,357	86,754
	{ yards ...	30,698	133,629	208,072
Other sorts	{ pounds ...	7,701,073	6,707,820	8,890,142
	{ yards ...	25,169,155	23,595,420	26,880,376
TOTAL	{ pounds ...	23,569,874	23,309,844	24,896,523
	{ yards ...	87,997,879	89,233,930	90,467,549
<i>Coloured piece-goods</i>	{ pounds ...	4,297,110	4,427,646	3,962,799
	{ yards ...	17,600,409	18,128,947	15,214,859
<i>Grey and coloured goods, other than piece-goods... ..</i>	{ pounds ...	12,853	15,717	8,410
	{ dozens ...	1,304	1,927	288
<i>Hosiery</i>	{ pounds ...	107,774	134,094	152,521
	{ dozens ...	35,063	18	.....
<i>Miscellaneous</i>	pounds ...	257,021	260,202	281,491
<i>Cotton goods mixed with silk or wool ... ..</i>	" ...	.....	.....	...
GRAND TOTAL	" ...	28,244,632	28,147,503	29,301,744
	yards ...	105,598,288	107,362,877	105,682,408
	dozens ...	36,367	1,940	288

(a) Including the production of one Mill in Pondicherry.

No. 8.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced.*

GRAND TOTAL INDIA (British India and Indian States).

Description.	TWELVE MONTHS, APRIL TO MARCH.			
	1919-20.	1920-21.	1921-22.	
<i>Grey and bleached piece-goods—</i>				
Chadars	{ pounds ...	23,206,338	19,840,755	19,711,831
	{ yards ...	68,095,963	59,194,229	59,427,570
Dhutis	{ pounds ...	73,413,045	73,684,657	96,157,269
	{ yards ...	337,602,220	340,127,529	455,637,412
Drills and jeans	{ pounds ...	21,655,249	19,722,448	15,376,174
	{ yards ...	81,090,907	74,304,517	60,452,112
Cambrics and lawns	{ pounds ...	1,666,137	1,218,529	1,292,216
	{ yards ...	8,472,521	5,950,625	7,347,252
Printers	{ pounds ...	6,773,553	6,305,664	8,038,364
	{ yards ...	29,836,763	28,284,090	35,621,739
Shirtings and longcloth	{ pounds ...	100,627,671	101,138,033	109,974,144
	{ yards ...	444,511,715	456,239,812	487,034,384
T-cloth, domestics and sheetings	{ pounds ...	27,448,709	21,293,143	19,116,755
	{ yards ...	122,402,176	97,387,839	84,116,684
Fut cloth... ..	{ pounds ...	2,890,265	3,772,426	3,246,909
	{ yards ...	5,671,173	7,507,785	7,255,084
Other sorts	{ pounds ...	19,030,258	16,588,827	27,122,681
	{ yards ...	66,658,210	60,886,142	87,859,466
TOTAL	{ pounds ...	276,711,225	263,564,482	300,036,343
	{ yards ...	1,164,341,648	1,129,882,568	1,284,751,703
<i>Coloured piece-goods</i>	{ pounds ...	102,146,318	98,387,636	98,432,961
	{ yards ...	475,706,126	450,967,178	446,821,593
<i>Grey and coloured goods, other than piece-goods...</i>	{ pounds ...	3,320,418	3,484,852	3,052,986
	{ dozens ...	653,768	707,449	629,375
<i>Hosiery...</i>	{ pounds ...	293,738	410,784	363,099
	{ dozens ...	159,357	117,249	115,081
<i>Miscellaneous</i>	pounds ...	1,250,221	1,407,508	1,432,958
<i>Cotton goods mixed with silk or wool</i>	" ...	203,830	226,529	177,750
GRAND TOTAL	{ pounds ...	389,925,750	367,481,791	403,496,097
	{ yards ...	1,640,047,774	1,580,849,746	1,731,573,296
	{ dozens ...	818,125	824,698	744,456

No. 9.—STATEMENT of the AMOUNT (in rupees) of the VALUE of GOODS WOVEN in the COTTON MILLS in INDIA.

	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1930-31.	1921-22.
	Rs.	Rs.	Rs.
British India.			
Bombay	48,10,53,907	52,39,96,635	51,01,19,269
Madras	2,22,99,809	2,20,80,224	1,82,62,874
Bengal	92,48,272	93,47,717	73,17,163
United Provinces	1,44,46,169	1,76,52,459	1,67,98,303
Ajmer-Merwara	22,50,460	27,37,601	27,54,264
Punjab	4,52,159	2,92,969	2,24,582
Delhi	13,14,443	18,58,625	18,00,740
Central Provinces and Berar	2,39,92,717	2,69,58,045	2,48,86,601
TOTAL ...	55,50,59,936	60,89,21,275	58,21,63,796
Foreign Territory.			
Indian States of Mysore, Baroda, Nandgaon, Bhavnagar, Wadhwan, Hyderabad, Gwalior (Ujjain), and Pondicherry	2,30,25,923	2,51,86,499	2,55,79,080
GRAND TOTAL ...	57,80,85,859	62,91,10,774	60,77,42,876

No. 10.—STATEMENT of the AMOUNT (in rupees) of EXCISE DUTY realised from goods woven in the Cotton Mills in India, under the Cotton Duties Act II of 1896.

	TWELVE MONTHS, APRIL TO MARCH.		
	1919-20.	1920-21.	1921-22.
	Rs.	Rs.	Rs.
British India.			
Bombay	1,28,66,707	2,03,33,415	1,96,39,099
Madras	7,67,021	7,50,690	6,54,913
Bengal	3,32,972	3,17,920	2,64,672
United Provinces	5,33,880	6,03,772	5,87,325
Ajmer-Merwara	78,846	93,413	96,398
Punjab	23,394	9,290	4,406
Delhi	44,989	64,555	59,693
Central Provinces and Berar	8,66,681	9,19,814	8,69,053
TOTAL, GROSS DUTY	1,55,14,490	2,30,92,870	2,21,75,559
TOTAL, NET DUTY	1,52,54,671	2,28,71,827	2,18,02,484
Foreign Territory.			
(Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, and Wadhwan.)			
GROSS DUTY	8,90,778	9,65,902	10,07,539
NET DUTY	8,90,778	9,65,902	10,07,539
GRAND TOTAL, GROSS DUTY	1,64,05,268	2,40,58,772	2,31,83,098
GRAND TOTAL, NET DUTY	1,61,45,449	2,38,37,729	2,28,10,023

NOTE.—The figures for 1921-22 as reported by the local authorities each month, and are not finally adjusted by the Accounts Department.

RULES AND REGULATIONS.

Revised and adopted down to the Annual General Meeting of the Association held on the 27th March 1922.

1. The Association shall be called the Bombay Millowners' Association. Name of Association.
2. The objects of the Association are—
 - (a) The protection of the interest of Millowners and users of steam, water and/or electric power in India. Objects of Association.
 - (b) The promotion of good relations between the persons and bodies using such power.
 - (c) The doing of all those acts and things by which these objects may be furthered.
3. Any individual, partnership or company owning one or more mill or mills or one or more press or presses or one or more ginning or other factory or factories actuated by steam, water, electric and/or other power shall be eligible for membership of the Association. Eligibility for membership.
4. The expression Member in these Rules means the person, firm or Company as the case may be by whom or by which any such mill or mills, press or presses, or factory or factories as last aforesaid is or are actually owned. Definition of term "member."
5. Every member shall be entitled to one vote for every complete sum of Rs. 50 paid by him as annual subscription under Rule 33 of the Rules and Regulations of the Association. Voting Power of members.
6. Each individual, who, as an individual, shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled either to act and vote on his own behalf or to empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign his name per procuracy, to act and vote on his behalf.
7. Every partner in any firm, which shall be a member of the Association, shall subject as hereinafter mentioned, be entitled to act and vote on behalf of his said firm, and the said firm may also empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign the name of the firm per procuracy, to act and vote on behalf of the said firm. Persons who may act and vote on behalf of members.
8. Every Director of a Joint Stock Company, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company, and the Agent, Secretary or Manager, as the case may be, of such Company, and every partner in any firms, which shall be Agent, Secretaries or Managers, as the case may be, of such Company, and likewise any one or more persons, who shall have been duly authorized by the Agent, Secretary or Manager, as the case may be, of such Company, or by the firm,

which shall be Agents, Secretaries or Managers, as the case may be, of such Company, to sign either the name of such Agent, Secretary or Manager or the name of such firm, per procuration, shall also, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company.

Register of persons eligible to act and vote.

9. The name of every person entitled or empowered to act and vote on behalf of any member of the Association, whether such person be the member himself or any other person, shall be notified in writing by such member to the Secretary of the Association to be entered by the Secretary of the Association as hereinafter provided in the register hereinafter mentioned, and if more than one person shall be entitled or empowered to act and vote on behalf of any member, such member shall notify in writing to the Secretary of the Association the order of the precedence in which such persons shall be entitled to act and vote on behalf of such member.

10. When any member shall notify to the Secretary of the Association that any one or more persons, other than the member himself, is entitled or empowered to act and vote on behalf of such member, such member shall, in such notification, state the capacity in which such person or each of such persons is so entitled or empowered to vote, that is to say, either as a member of a firm or as a Director or Agent or Secretary or Manager of a Company or as the holder of a power to sign per procuration or otherwise as the case may be.

11. If the name of any person shall be notified as a person empowered to act and vote on behalf of a member by virtue of being the holder of a power to sign per procuration, the notification shall be accompanied by the document authorizing such person to sign per procuration, in order that the same may be registered by the Secretary, and the Secretary shall, after registering the same, return the same to the person who sent it.

12. If the name of more than one person shall be notified by any member as persons entitled or empowered to act and vote for such member, the notification shall state the order of precedence in which such persons shall be entitled to act and vote for such member.

13. The Association shall provide a Register, to be called "Register of members and of persons entitled to act and vote for members," and in such register the names of all members of the Association shall be entered and opposite to the name of each member the name of each person entitled or empowered in accordance with these rules, to act and vote for such member, shall, so soon as may be after the name of such persons and all particulars regarding him and all formalities shall have been duly notified and observed in accordance with these rules, also be entered; and when the name of more than one person shall have been notified as entitled to act and vote for any one member of the Association, the names of such persons shall be numbered in the order of precedence in which such persons are entitled to act and vote for such member.

14. No person shall be entitled to act or vote on behalf of any member of the Association, unless and until his name shall have been entered in the "Register of members and of persons entitled to act and vote for members" as a person entitled to act and vote for such member.

15. If two or more persons, who shall be entitled to act and vote on behalf of one and the same member of the Association, shall be present at any meeting of the Association, that one, who takes priority in the order of the precedence in the said "Register of members and of persons entitled to act and vote for members," shall alone be entitled to vote at such meeting.

16. If any one person shall, according to these rules, be entitled to act and vote for more than one member of the Association, such person shall be entitled to act and to exercise the right of voting, according to these rules, for each member, on whose behalf he is so entitled to act and vote.

Mode of electing members.

17. Members of the Association shall be elected by ballot in the manner hereinafter mentioned.

18. Every candidate for election as a member of the Association must be proposed by one member of the Association and seconded by another, and a letter of proposal signed by the proposer or seconder must be sent to the Managing Committee of the Association (hereinafter called "The Committee").

19. After the receipt by them of a proposal duly made and seconded according to these rules of a candidate for election as a member of the Association, the Committee shall fix a day for the commencement of the ballot for the election of such candidate.

20. Not less than seven days before the day so fixed as aforesaid for the commencement of the ballot for the election of any candidate, notice in writing shall be given by the Committee to all members of the Association of the name of the candidate and of his proposer and seconder and of the date so fixed as aforesaid for the commencement of the ballot for the election of such candidate.

21. The Committee shall, before the day appointed for the commencement of the ballot for the election of a candidate for membership of the Association, appoint a scrutineer for such election.

22. The Association shall, for the purposes of all elections by ballot, provide a ballot-box with a lock and key and with an aperture sufficiently large to admit of the deposit therein of voting papers.

23. Before the time appointed under these rules for the commencement of the ballot for the election of any candidate for membership of the Association, the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same, and the same shall not be opened until after the expiration of the full time appointed for such election.

24. The Committee shall provide voting papers for the election of a member of the Association in such form as they shall, from time to time, think fit and shall send one of such voting papers to each member of the Association, not less than seven days before the day fixed according to these rules for the commencement of the ballot for the election of any candidate for membership of the Association.

25. If any person entitled or empowered to vote concerning the election of a candidate for membership of the Association shall desire to exercise his right of voting, he shall fill up a voting paper in accordance with the directions contained therein, stating whether he votes for or against the election of such candidate and shall sign the paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

26. Voting papers may be deposited in the ballot-box in accordance with these rules at any time between the hours of 10-30 a.m. and 4 p.m. on the day appointed for the commencement of the ballot or on any one of the six succeeding days, exclusive of Sundays.

27. The ballot-box shall, at 4 p.m. on the seventh of the days appointed for the election of any candidate for membership, be opened by the Secretary in the presence of the scrutineer, and the votes shall be counted and scrutinized by the scrutineer, and the scrutineer shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

28. No candidate for election as a member shall be deemed to have been elected unless at least one-fourth of the members of the Association shall have voted and whatever the number of votes recorded may be, one adverse vote in every six votes recorded shall exclude. The result of every election shall be recorded in the Minutes of the Proceedings of the Committee.

29. If any candidate for election as a member of the Association shall not be elected, his proposer shall be informed of his non-election by the Secretary.

30. Particulars of the voting for the election of any candidate for election as a member of the Association shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to any one whomsoever.

31. A candidate, who shall have been put up for election as a member of the Association and shall not have been elected, shall not be again eligible for election as a member of the Association until after the expiration of six months from the date of the election at which he shall not have been elected.

Membership Sub-
scription.

32. If a candidate for election as a member of the Association shall be elected, his election shall be notified in writing by the Secretary to his proposer and likewise to the candidate himself, and a copy of the last annual report of the Association and also a copy of the Rules of the Association, with a bill for his subscription shall be sent to him by the Secretary.

33. Each member of the Association shall pay the annual subscription to the Association which may from time to time be determined by the Committee, provided that the resolution of the Committee determining such annual subscription shall be passed by a majority of not less than two-thirds of the members of the Committee present at a special meeting called for the purpose of determining such subscription.

34. All subscriptions shall be payable in advance. A member shall not be entitled to exercise any of the privileges of membership while his subscription shall be unpaid. •

35. A member who shall fail to pay his subscription for a period of three calendar months after it has become payable shall *ipso facto* cease to be a member of the Association and his name shall forthwith be removed from the Register of Members.

36. Each member shall on election to the Association sign a form of adherence to the Rules of the Association in the form from time to time approved by the Committee and until such form shall have been signed a member shall not be entitled to exercise any of the privileges of membership.

Resignation of
Membership.

37. Every member of the Association shall have power to terminate his membership thereof by giving three months' notice in writing to the Secretary of the Association of his desire to terminate such membership.

38. (a) The Committee shall have power to require from any member an explanation as to any act done or conduct pursued by such member which in the opinion of the Committee shall be in contravention of the Rules of the Association or to the detriment or discredit of the Association or shall be injurious to the welfare and interests of the Association.

(b) If any such explanation shall be refused or having been given shall be deemed unsatisfactory, the Committee shall cause a Special General Meeting of the Association to be convened to consider the acts and conduct of such member.

(c) The Association shall have power if a quorum be present at such Special General Meeting to resolve by a majority of not less than two-thirds of the members present at such meeting and entitled to vote to declare that such member is expelled from the Association.

39. Whenever a resolution shall have been passed as in the last preceding rule mentioned such resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association.

Election of Com-
mittee.

40. The affairs and funds of the Association shall be managed by a Managing Committee hereinbefore and hereinafter called "The Committee" to be constituted as hereinafter mentioned.

41. The members of the Association shall, in each year between the 1st and the 31st day of January in such year, elect the Committee from amongst the members of the Association and the Committee so elected shall hold office for one year.

42. The Committee shall consist of a Chairman, a Deputy Chairman and not more than eighteen other members, making a maximum of twenty members in all.

43. The Committee, holding office for the time being, shall appoint a day between the 1st and the 31st day of January in each year for the election of a Chairman of the Committee, of a Deputy Chairman of the Committee and of the remaining eighteen members of the Committee for the ensuing year, and shall cause notice of the day so appointed for such election as aforesaid to be advertised in one English and one Vernacular newspaper published in Bombay.

44. The Secretary of the Association shall also give to each member of the Association not less than seven days' notice in writing of the date appointed for the said elections.

45. The Chairman and the Deputy Chairman of the Committee and the other members of the Committee shall be elected by ballot.

46. The Committee shall, before the day appointed for the said election, appoint a scrutineer for each of the said elections.

47. Before the time appointed under these rules for the commencement of the ballot upon the day appointed for the said elections the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same and the same shall not be opened until 4 p.m. upon that day.

48. The Committee shall provide separate voting papers for

- (a) the election of a Chairman of the Committee,
- (b) the election of a Deputy Chairman of the Committee,
- (c) the election of eighteen members of the Committee,

in such form as they shall, from time to time, think fit and shall send to each member of the Association not less than seven days before the day fixed for the said elections, one voting paper in respect of the election of the Chairman, one voting paper in respect of the election of the Deputy Chairman and one voting paper in respect of the election of the other members of the Committee.

49. On the day appointed for the said elections voting shall commence at 10-30 a.m. and terminate at 4 p. m.

50. If any person entitled or empowered to vote concerning the election of the Chairman, Deputy Chairman and the other members of the Committee shall desire to exercise his right of voting, he shall, in the case of the election of a Chairman, write on a voting paper relative to the election of a Chairman the name of the person representing a member of the Association whom he desires should be appointed such Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of a Deputy Chairman, write on a voting paper relative to the election of a Deputy Chairman the name of the person representing a member of the Association whom he desires should be appointed such Deputy Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of the other members of the Committee, write on a voting paper relative to the election of the said other members of the Committee, the names of the eighteen persons representing members of the Association whom he desires should be appointed as such other members of the Committee as aforesaid and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

51. Voting papers regarding the elections of a Chairman, Deputy Chairman or the other members of the Committee may be deposited in the ballot-box in accordance with these Rules between the hours of 10-30 a.m. and 4 p.m. on the day which shall have been appointed under these Rules for such elections respectively.

52. At 4 p.m. on the day appointed for the said elections the ballot-box shall be opened by the Secretary of the Association in the presence of the scrutineer and the votes shall be counted and scrutinized by the scrutineer, who shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

Particulars of voting not to be disclosed.

53. Particulars of the voting for the election of a Chairman, a Deputy Chairman and the other members of the Committee respectively shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to any one whomsoever.

54. The names of all members of the Association, who are eligible for election as Chairman, Deputy Chairman or members of the Committee in any year, shall be circulated by the Secretary amongst the members of the Association at least seven days before the day appointed under these Rules for the said elections.

Ineligibility of two members of one firm entitled to ten votes or less to serve on Committee.

55. Two representatives of any one member entitled under Rule 5 to ten votes or less shall not be on the Committee at the same time.

56. If two representatives of any one member entitled under Rule 5 to ten votes or less shall be elected to serve on the Committee at the same time, the election of that representative who obtains the lesser number of votes shall be void. In case of an equality of votes, the Chairman of the retiring Committee shall have a casting vote.

57. No member of the Association shall vote for more than one Chairman, one Deputy Chairman and eighteen other members of the Committee.

58. Those persons representing members of the Association, in whose favour the largest number of votes shall have been cast for appointment as Chairman or Deputy Chairman or members of the Committee as the case may be, shall be deemed to have been appointed Chairman or Deputy Chairman or members of the Committee as the case may be.

Refusal to act as Chairman, etc.

59. In the event of any member of the Association who shall have been elected according to these Rules either as the Chairman of the Committee or as the Deputy Chairman of the Committee or as a member of the Committee refusing to act as such Chairman, Deputy Chairman or member of the Committee as the case may be, there shall be a fresh election by the members of the Association for such Chairman or Deputy Chairman or member of the Committee as the case may be.

60. If the number of votes cast in favour of any two members of the Association for appointment as Chairman or Deputy Chairman or as a member of the Committee shall be equal, there shall be a fresh election by the members of the Association for such Chairman or Deputy Chairman or member of the Committee as the case may be.

Date of assuming office by new Committee.

61. The new Committee shall take office on the first day succeeding the holding of the first Annual General Meeting of the members of the Association after their election, and shall continue to act until the first day succeeding the next Annual General Meeting of the members of the Association.

Retirement of Committee.

62. All the members of the Committee shall retire each year immediately after the Annual General Meeting but shall be eligible for re-election.

Absence without leave from Committee meetings.

63. If any member of the Committee shall be absent from the regular meetings of the Committee for more than three consecutive months he shall, unless he shall have previously obtained leave of absence from the Committee, be deemed to have vacated his office.

Vacancy on Committee.

64. When any vacancy shall occur in the Committee, such vacancy not being caused by a vacancy in the office of Chairman or Deputy Chairman of the Committee, the members of the Committee shall have power to fill such vacancy by the appointment of any member of the Association to fill the same. Similarly in the event of a member being absent temporarily on leave the Committee shall have power to appoint another member of the Association as a temporary substitute.

65. When any vacancy shall occur in the office of Chairman or Deputy Chairman of the Committee, such vacancy shall be filled by the election according to these Rules by the members of the Association of a member of the Association to fill such vacancy.

Vacancy in office of Chairman or Deputy Chairman.

66. The Chairman of the Committee shall, if present, preside at all meetings of the Committee held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and failing both of these, the chair shall be taken by one of the members of the Committee who shall be appointed by the other members of the Committee present at such meeting.

Chairman of Committee meetings.

67. In case of a tie in voting in Committee the Chairman for the time being shall have a casting vote.

Chairman entitled to casting vote.

68. Five members of the Committee shall constitute a quorum.

Quorum of Committee.

69. The Committee shall meet at least once in every month, and may meet oftener if need be.

Committee Meetings.

70. A Secretary of the Association shall be appointed, and his remuneration shall be fixed by the Committee. His duties shall be to keep the records and accounts of the Association, to collect subscriptions and all other monies due or payable to the Association and to pay the same into the Imperial Bank of India or into such other Bank as may from time to time be approved by the Committee in this behalf, to the credit of the account of the Association in such Bank, to study and consider all proposed legislative measures or any other matter that may affect the interests of the Association and to report to the Committee thereon and generally to act in the Association's interests under the orders of the Committee.

Appointment of Secretary.

71. Minutes of all proceedings of the Committee shall be made and shall be entered or caused to be entered regularly by the Secretary in a minute book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

Record of Minutes of proceedings of Committee.

72. The Committee for the time being shall have the control of the funds of the Association, and shall have authority to provide suitable accommodation for the meetings of the Association and to pay all expenses of the establishment of the Association and also to pay all legal expenses which they may deem it necessary to incur. The Committee shall have authority to expend, pay or disburse in each year any sum or sums of money not exceeding in the aggregate the sum of Rs. 5,000 out of the funds of the Association for any purpose or purposes whatsoever which they in their absolute discretion may deem to be fit and proper in the interests of the Association.

Control of funds of the Association.

73. If at any time during any year the disbursements of the Committee shall amount to seven-eighths of so much of the funds belonging to the Association as shall remain in the hands of the Committee after providing for ordinary expenditure, such as the salary of the Secretary, printing, stationery, etc., then the Committee shall, in such case, call a general meeting of the members of the Association and lay the accounts of the Association before such meeting.

74. Previous to each Annual General Meeting of the members of the Association, the Committee shall prepare a statement of the accounts of the Association and shall cause the same to be printed and shall send at least one printed copy thereof to each member of the Association not less than seven days prior to the date fixed for the said Annual General Meeting of the members of the Association.

Statement of Accounts of the Association to be prepared and circulated to members prior to Annual General Meeting.

75. Previous to each Annual General Meeting of the members of the Association, the Committee shall prepare a report of the proceedings of the Association during the year prior to such General Meeting and shall cause the same to be printed and shall send at least one printed copy thereof to each member of the Association not less than seven days prior to the date fixed for the said Annual General Meeting. The Committee may also, if they see fit to do so, send any one or more copies of the said report to any individual or Corporation or Association to whom or to which they may think it desirable in the interests of the Association to send the same.

Report of proceedings of the Association to be circulated to members prior to Annual General Meeting.

Solicitors to the Association to be appointed.

76. The Committee shall have authority to appoint Solicitors to the Association and the Committee may consult them whenever they deem it expedient to do so.

Trade Marks Sub-Committee.

77. At the first meeting in each year after the Annual General Meeting of the members of the Association shall have been held, the Committee shall appoint three of their own number to form a Sub-Committee for the purpose of deciding questions, other than arbitrations, arising under the Rules of the Association relating to the registration of trade-marks, and the decision of such Sub-Committee on such questions shall have the same effect as if given by the entire Committee. Any vacancy which may from time to time occur in any such Sub-Committee as in this Rule mentioned shall be filled by the appointment by the Committee of a member of the Committee to fill such vacancy.

Sub Committees.

78. The Committee may, from time to time, appoint a Sub-Committee or Sub-Committees to investigate and to report upon any matter whatsoever and may invite any member of the Association not being a member of the Committee to serve on any such Sub-Committee, if for any special reason such a course may seem to them advisable.

79. Sub-Committees other than a Sub-Committee appointed under Rule 77 shall have no executive or substantive power or authority, and the duty of every Sub-Committee shall be to report to the Committee the result of its investigations, deliberations or other proceedings.

Annual General Meeting.

80. A general meeting of the members of the Association to be called the Annual General Meeting shall be held in each year at such time as the Committee may appoint.

Other General Meetings.

81. The Committee may also at any time call a General Meeting should it seem to them expedient to do so.

82. If any four members of the Association shall, by a requisition in writing signed by the said four members respectively, addressed to the Committee and containing a statement of their reasons for the requisition, request the Committee to call a General Meeting of the members of the Association, the Committee shall call such General Meeting to be held within fourteen days after the receipt by the Committee of the said requisition, and if the Committee shall refuse or neglect to call such General Meeting to be held within the time aforesaid, the said four members, who shall have signed the said requisition, shall have power themselves to call such General Meeting to be held on such day as they themselves shall appoint.

83. Seven clear days' notice of every General Meeting of the members of the Association shall be given by advertisement in at least one English and one Vernacular newspaper published in Bombay.

Investment of Funds of the Association.

84. All the moneys and funds of the Association shall be paid into an account to be opened in the name of the Association either with the Imperial Bank of India or with such other Bank as may from time to time be approved by the Committee in this behalf.

Signing of cheques.

85. All cheques on any banking account of the Association shall be signed by the Chairman and one member of the Committee or in the absence of the Chairman by the Deputy Chairman and one member of the Committee; or in the absence of both the Chairman and the Deputy Chairman by two members of the Committee.

Quorum at General Meetings and adjournments thereof.

86. No business shall be transacted at any General Meeting, unless a quorum according to these Rules shall be present at such meeting.

87. On the day originally appointed for holding any Annual General Meeting of the members of the Association, and at any adjournment, thereof, which shall not have been necessitated by the want of a quorum, ten representatives of the members of the Association shall constitute a quorum; and on the day originally appointed for the holding of any General Meeting of the members of the Association other than an Annual General Meeting and at any adjournment thereof, which shall not have been necessitated by the want of a quorum, one-fourth of the members of the Association shall constitute a quorum.

88. If on the day originally appointed for holding a General Meeting, a quorum, according to these rules, shall not, within thirty minutes after the time appointed for the commencement of the Meeting, be present, the meeting shall be adjourned to such time on such other day as the members present may determine, and if a quorum shall not, within fifteen minutes after the time appointed for the commencement of such adjourned meeting, be present, the members then present shall constitute a quorum, and may transact the business for which the meeting was called.

89. Whenever any meeting shall be adjourned under Rule 88 on the ground that a quorum was not present within the prescribed time, seven days' notice shall be given by the Committee by advertisement in one English and one Vernacular newspaper, published in Bombay of the day and time to which such meeting shall have been adjourned.

Date of adjourned General Meetings to be advertised.

90. The Chairman of the Committee shall, if present, preside at all General Meetings of the members of the Association held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and, failing both of these, the chair shall be taken by one of the members of the Committee, who shall be appointed by the other member of the Committee, present at such meeting.

Chairman of General Meetings.

91. In case of a tie in voting at any General Meeting of the members of the Association the Chairman for the time being of the meeting shall have a casting vote.

Chairman to have casting vote.

92. Minutes of all proceedings at every General Meeting of the members of the Association shall be made and shall be entered or caused to be entered regularly by the Secretary in a minute book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

Record of minutes of proceedings of General Meetings.

93. All proceedings of the Association, in connection with any proposal for concerted general action on the part of the members of the Association with respect to a strike or a lock-out or in connection with any proposal for concerted general action in relation to a short-time movement or the organized lessening of production and involving the payment of money or any other matter whatsoever shall be subject to the following rules that is to say—

Proposals for concerted general action with respect to strikes, lockouts, short-time movements, etc.

(a) No such proposal shall be considered at any General Meeting of the members of the Association, except at a Special General Meeting which shall have been duly called for the purpose of considering the same.

(b) In order to pass any Resolution approving and adopting any such proposal the same must be passed by a majority of not less than eighty-five per cent. of the members of the Association present at such General Meeting, and entitled to vote thereat.

94. Any member of the Association who shall contravene the terms of any proposal which has been approved and adopted by the members of the Association under Rule 93 hereof shall be liable to be summarily expelled from the Association by a Resolution of the Committee declaring that such member is expelled: provided that such Resolution shall be passed by a majority of not less than three-fourths of the members of the Committee present at a Special Meeting called for the purpose of considering such contravention.

95. Whenever a Resolution shall have been passed as in the last preceding rule mentioned such Resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association.

96. Every resolution which shall have been duly passed according to these Rules at any General Meeting of the members of the Association shall be binding upon all the members of the Association.

Resolutions passed at General Meetings binding upon all members.

Responsibility of
Chairman, Deputy
Chairman, Com-
mittee and Secre-
tary.

97. Neither the Chairman, Deputy Chairman nor any member of the Committee nor the Secretary shall be answerable for anything other than his own acts or defaults, nor shall he be answerable for any act done by him for the sake of conformity only, nor for any moneys of the Association other than such as shall come into his own hands, nor for any Collector or receiver of moneys appointed by the Committee, nor for any misfortune, loss or damage happening to the Association by reason of any deed done or executed by him as a Chairman, Deputy Chairman or member of the Committee or as Secretary, nor by reason of any error in judgment or mere indiscretion on his part in the performance of his duties, nor otherwise on any account, except for wilful negligence or fraud. Every person being Chairman, Deputy Chairman or a member of the Committee or Secretary, his heirs, executors or administrators shall at all times be indemnified and saved harmless out of the funds of the Association from and against all costs, losses, damages and expenses whatsoever incurred or sustained by him in the execution of his power or duties, and every person having been or being a Chairman, Deputy Chairman or member of Committee or Secretary of the Association, his heirs, executors and administrators shall be indemnified and saved harmless, out of the funds of the Association against all actions, suits, claims and demands whatsoever brought or made against him or them in respect of any engagement of the Association save such as may be incurred by his own personal wilful neglect or default.

Amendment
Rules.

98. These Rules shall come into force on the 28th February 1921 and down to that date the present rules shall be in force. No alteration in these Rules shall be made save and except by a majority of three-fourths of the members of the Association present at a general meeting duly convened for the purpose of considering such alteration, the terms of which shall be fully set forth in the notice convening the said general meeting.

RULES FOR THE REGISTRATION OF TRADE MARKS.

Revised and adopted down to the Annual General Meeting of the Association held on the 27th March 1922.

1. Throughout all these rules the following words shall bear and include the following meanings:— Interpretation.
- (a) 'The Association' means the Bombay Millowners' Association.
 - (b) 'Member' means a member of the Bombay Millowners' Association.
 - (c) 'The Secretary' means the Secretary of the Bombay Millowners' Association.
 - (d) 'The Managing Committee' means the Managing Committee of the Bombay Millowners' Association.
 - (e) 'Trade mark' includes 'ticket' and 'stamp.'
 - (f) 'Colourable imitation' includes a trade mark, which is likely to become known by or to acquire the same name as that by which another trade mark is already known or which such other trade mark has already acquired.
2. All goods to which these rules apply shall be divided into the following classes:— Classification of goods.
- Class 1.*—Cotton yarns and threads being either grey or bleached.
 - Class 2.*—Cotton yarns and threads being coloured either in whole or in part.
 - Class 3.*—Cotton piece-goods of all kinds.
3. The Association shall keep two registers, one of which shall be called 'The Permanent Register' and the other 'The Suspense Register.' Registers.
4. Every member shall send to the Secretary an application in writing addressed to the Secretary and signed by the member or by some person duly authorized to sign the same on behalf of the member, to register with the Association every trade mark, not already registered by such member with the Association, which is or is to be the property of such member and which such member desires to apply to any produce of the mill or mills, factory or factories owned by such member. Duty of members to register trade marks and mode of applying to register same.
5. Every such application shall be accompanied by one copy of the trade mark to which the application relates for the use of the Association and also by such further number of spare copies thereof as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of the members, and such application shall contain a statement in writing specifying the class or classes of goods to which such member desires to apply the trade mark in question.
6. Every member shall send to the Secretary such number of copies of every trade mark which is the property of a dealer dealing with such member, and which such member intends to apply to any produce of the mill or mills, factory or factories, owned by such member, as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of the members, accompanied by a statement in writing specifying the class or classes of goods to which such member intends to apply the trade mark in question. The Secretary shall so soon as may be after the receipt thereof send to every member a copy of such trade mark together with a copy of such statement.
7. The Secretary shall forthwith on receipt of an application for registration of a trade mark with the Association made in conformity with these rules enter the said trade mark in 'the Suspense Register' for use on goods of the class or classes specified in the application. Secretary to enter every trade mark which a member shall apply to register in the Suspense Register.

Notice of every application to register a trade mark to be sent to every member.

8. The Secretary shall so soon as may be after any application shall have been made for the registration of any trade mark with the Association, send to every member a copy of such application with an intimation of the date when it was made and that such trade mark has been entered in the Suspense Register and shall also send with such intimation one copy of such trade mark, and also if the application shall have been accompanied by a notification in conformity with rule 19 that the member, who shall have made the application, is not willing to refer to arbitration any matter relating to the application, one copy of such notification and shall after the expiration of three weeks from the date of the despatch of such intimation send a reminder to each member who shall not in the interval have acknowledged the receipt of such intimation or otherwise intimated that such intimation has been received by such member.

Effect of entry of trade mark in Suspense Register.

9. The entry of a trade mark in the Suspense Register shall not confer upon the member upon whose application the same shall have been so entered any right against any other member in respect of the trade mark so entered save and except a right to apply for the removal of any other trade mark from the Suspense Register as in Rule 10 hereinafter set forth.

Applications for removal of trade mark from the Suspense Register.

10. Any member may apply that any trade mark which has been entered in the Suspense Register may be removed therefrom on the ground that it is an imitation colourable or otherwise of another trade mark which at the time of the entry of the trade mark objected to was then already in the Suspense Register and had been entered therein on application of the member applying for such removal and was intended to be applied to the same class or classes of goods as the class or classes to which the trade mark objected to is intended to be applied.

11. Every application for removal of a trade mark from the Suspense Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the ground on which the same is made.

12. Every application for removal of a trade mark from the Suspense Register shall be determined, in the manner hereinafter prescribed; and if, when the same shall have been so determined, the application shall be upheld, the trade mark for the removal of which the application shall have been made, shall forthwith be removed from the Suspense Register.

Objections to entry of a trade mark in the Permanent Register.

13. Any member may object to any trade mark being entered in the Permanent Register on the ground that such trade mark is an imitation colourable or otherwise of a trade mark which has already, on the application of such objecting member, been entered in the Permanent Register for use on goods of a class or classes similar to the class or classes of goods to which the trade mark, in respect of which an application has been made, is intended to be applied, and that such trade mark, so already entered, is habitually applied by such objecting member to such class or classes of goods.

14. Every such objection shall be made within one month after the application to register the trade mark objected to shall have been made and shall be in writing addressed to the Secretary and signed by the objecting member or by some person duly authorized to sign on behalf of the objecting member and shall set forth the grounds of objection.

15. Any member may within three calendar months from the date of his becoming a member for the first time apply that any trade mark which shall have been registered in the Permanent Register, at any time before the expiration of the said period of three months, shall be removed therefrom on the ground—

That the trade mark so already registered in the Permanent Register is an imitation colourable or otherwise of a trade mark for the registration of which such member has applied for use on goods of a class or classes similar to the class or classes of goods to which the trade mark so already registered in the Permanent Register is applied, and that such trade mark for the registration of which such newly joined member has so applied as aforesaid has been habitually applied by such newly joined member to the said class or classes of goods.

16. When any member being the owner of a mill shall have ceased to be a member for any reason, other than expulsion, and shall subsequently again become a member by virtue of the ownership of the same mill, or, when any mill, being the property of a member, shall have passed to a new owner and such new owner shall become a member by virtue of the ownership of the said mill, such member, who shall have again become a member, may at any time, within one month from the date of his having so again become a member or such new owner, who shall have become a member, may at any time within one month from the date of his becoming a member apply—

(a) That a trade mark which shall have been entered in the Permanent Register subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this Rule or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this Rule, as the case may be, shall be removed from the Permanent Register ;

or

(b) That if any trade mark shall have been or shall be entered in the Permanent Register in compliance with an application for the registration of the same which has been made subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this Rule, or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this Rule, as the case may be, the said trade mark shall be removed from the Permanent Register,

on the ground either in the case (a) or in the case (b)—

That the said trade mark is an imitation colourable or otherwise of a trade mark previously registered with the Association by the member who shall have so ceased to be a member as aforesaid or by the member who was for the time being the owner of the mill which has so passed to a new owner as aforesaid for use on goods of a class or classes similar to the class or classes of goods for use on which the trade mark so objected to shall have been registered and that a fresh application for the registration of the mark so previously registered as aforesaid has been made by the applicant.

17. Every application for removal of a trade mark from the Permanent Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorised to sign on behalf of the applicant and shall set forth the grounds on which the same is made.

18. Every application under Rules 15 and 16 for removal of a trade mark from the Permanent Register shall be accompanied by twelve or such other number of copies as the Managing Committee may from time to time prescribe of the trade mark said by the applicant to have been previously registered with the Association.

19. Notwithstanding anything contained in these Rules or in the form of adherence prescribed under Rule 36 of the Rules and Regulations of the Association any member who shall have become a member for the first time may send a notification in writing addressed to the Secretary with any application, made by such member, to register a trade mark, which shall be sent to the Secretary within one month from the date when such member shall become a member notifying that he is not willing to refer to arbitration any matter relating to the application with which the notification is sent; and whenever any such notification is sent as aforesaid no member shall in the matter to which the notification relates be bound by the rules relating to arbitration.

Liberty to refuse to refer to arbitration in certain cases.

20. In like manner, notwithstanding anything contained in these Rules or in the Form of Adherence in Rule 36 mentioned, if any member who shall have received notice of any application to register a trade mark, which shall have been sent to the Secretary, by a member who shall have become a member for the first time, within one month from the date when such member shall have become a member shall object, in the manner prescribed by these Rules, to the said trade mark being entered in the Permanent Register on the ground specified in Rule 13 such objecting member may send with such objection, a notification in writing addressed to the Secretary notifying that he is not willing to refer to arbitration any matter relating to such objection to the application of which he shall have so received notice as aforesaid and specifying such application and objection; and whenever any such notification is sent no member shall in the matter to which such notification relates be bound by the Rules relating to Arbitration.

Provided always that if a member who shall have become a member for the first time shall prove to the satisfaction of the Managing Committee that for a period of not less than five consecutive years immediately preceding the date when such member shall have become a member he has habitually applied the said trade mark to goods of a class or classes similar to the class or classes of goods to which such objecting member shall have habitually applied the trade mark of which the said trade mark is alleged by such objecting member to be an imitation colourable or otherwise, then such objecting member shall be deemed to have sent to the Secretary such a notification in writing as above mentioned, and the provisions of Rules 35 to 41 (inclusive) so far as the same are applicable shall forthwith operate and have effect.

21. All questions in dispute between two members arising out of or incidental to any
- (a) applications to register a trade mark,
 - (b) application to remove a trade mark from the Suspense Register,
 - (c) application to remove a trade mark from the Permanent Register,

Determination of questions relating to any application to register a trade mark or to any application to remove a trade mark from the Suspense Register or from the Permanent Register, as to which notice of refusal to refer to arbitration has not been given.

shall, if no such notice, as is permitted by these Rules, of unwillingness to refer to arbitration shall have been given in connection with the same, be determined by arbitration in the manner prescribed by the following Rules.

22. Either member may give the other member notice of the appointment of an arbitrator on behalf of the member giving such notice and may call upon such other member to appoint and to notify to the member who shall give the notice of the appointment of an arbitrator within seven days from the date of the giving of the notice; and on receipt of such notice such other member must, if he should desire to appoint an arbitrator, appoint him within seven days from the receipt of such notice and notify such appointment within the same time to the member from whom he shall have received the notice to appoint an arbitrator.

23. If the member to whom such notice as in Rule 22 mentioned shall have been given fail to appoint and to notify to the member who shall have given the notice of the appointment of an arbitrator within seven days from the service of the notice upon him the matter in dispute shall stand referred to the arbitrator already appointed as sole arbitrator.

24. If a matter in dispute shall stand referred to an arbitrator as sole arbitrator he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him.

25. If two arbitrators shall be duly appointed in accordance with these Rules, they shall within 3 days from the date when such one of them as was last appointed shall have been appointed and before proceeding with the reference appoint an umpire.

26. If two arbitrators and an umpire shall have been duly appointed the two arbitrators shall, if they can agree upon their award, make their award within fourteen days after the appointment of the umpire.

27. If two arbitrators and an umpire shall have been duly appointed but the two arbitrators shall either fail to agree upon their award or fail to make it within fourteen days from the appointment of the umpire, the matter in dispute shall stand referred to the umpire.

28. When a matter in dispute shall stand referred to an umpire he shall make his award within fourteen days from the date when the matter in dispute shall stand referred to him.

29. If

(a) a matter in dispute shall stand referred to a sole arbitrator but such arbitrator shall fail from any cause whatever to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him ;

or

(b) two arbitrators shall have been duly appointed but shall fail from any cause whatever to appoint an umpire within three days from the date of the appointment of such one of the arbitrators as shall have been last appointed ;

or

(c) a matter in dispute shall stand referred to an umpire but such umpire shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him,

the matter in dispute shall in any of such cases stand referred to a referee who shall be appointed by the Managing Committee.

30. When a matter in dispute shall stand referred to a referee he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him and it shall be deemed to stand referred to him so soon as he shall have been informed of his appointment by the Managing Committee.

31. The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall, when he or they make an award, reduce it into writing, sign it and forward it to the Managing Committee who shall file it in a separate file, in which such awards shall alone be filed.

32. Every award, whether made by a sole arbitrator, two arbitrators, an umpire or a referee, which shall be duly made under the authority of and in conformity with these Rules shall be conclusive and binding upon the parties to the arbitration in which the award was made and the Association shall give effect to it.

(a) No person shall be appointed an arbitrator, umpire or referee, under the foregoing rules, who shall not be either a member of the Association or a person entitled to act and vote on behalf of a member of the Association, and any appointment made in contravention of this rule shall be null and void.

33. The following fees on arbitrations shall be chargeable by the Association to members :—

Fees on Arbitra-
tions.

(a) In cases where there is a sole arbitrator, Rs. 15, which shall be paid by the member who has failed to appoint an arbitrator within the time prescribed by these rules.

(b) In cases where each party has appointed one arbitrator, the sum of Rs. 30 whereof each member, a party to the arbitration, shall pay Rs. 15.

(c) In cases where an umpire is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

(d) In cases where a referee is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall have power to direct by any award made by him or them under these Rules that any fee paid by any member, a party to the arbitration in which such award shall have been made, shall be refunded to him by the other member, a party to the said arbitration.

34. The Association shall, whether the fees payable under these Rules in connection with any arbitration shall have been duly paid to it or not, pay to each arbitrator, umpire and referee who shall have acted in such arbitration a fee of Rs. 15.

35. If, in any case permitted by these Rules, any member shall, in the manner prescribed by these Rules, make

(a) any application to register a trade mark,

or

(b) any objection to a trade mark being entered in the Permanent Register,

accompanied by a notification that the member is not willing to refer to arbitration any matter relating to the application or objection, as the case may be, with which the notification is sent, no steps shall be taken by the Association in the matter of the application or objection specified in such notification for a period of two months from the receipt by the Secretary of such notification.

36. Any member, who shall have made any such application or objection as in Rule 35 mentioned, accompanied by such a notification as in the said Rule 35 mentioned, may, at any time during the said period of two months in the said Rule 35 mentioned, institute legal proceedings either to establish the right of such member to the trade mark to which such application or objection relates or to restrain any other member from using such trade mark or to procure the punishment of such member for using the same and such proceedings may be taken either in a Civil or a Criminal Court.

37. If, in any case permitted by these Rules, any member shall in the manner prescribed by these Rules, have made any such application as in Rule 35 mentioned, accompanied by such a notification as in the said Rule 35 mentioned, and at the expiration of the said period of two months in the said Rule 35 mentioned, no such legal proceedings as in Rule 36 mentioned shall have been instituted in connection with the trade mark to which the application relates, the said application shall be rejected and the said trade mark be removed from the Suspense Register and shall not be entered in the Permanent Register.

38. If, in any case permitted by these rules, any member shall, in the manner prescribed by these Rules, have made any such objection as in Rule 35 mentioned, accompanied by such a notification as in the said Rule 35 mentioned, and at the expiration of the said period of two months in the said Rule 35 mentioned no such legal proceedings as in Rule 36 mentioned shall have been instituted in connection with the trade mark to which the objection relates, the said objection shall be rejected, and the application to register the trade mark, to which such objection relates, shall be dealt with under these Rules, as if no such notification had been given.

39. If, within the said period of two months in Rule 35 mentioned, such legal proceedings as in Rule 36 mentioned shall have been instituted, no steps shall be taken in the matter of the application or objection concerning the trade mark to which such legal proceedings relate until such legal proceedings shall have been finally determined.

40. When such legal proceedings as in Rule 36 mentioned shall have been finally determined, if it shall have been held by the Court—

(a) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is an imitation colourable or otherwise of another trade mark, the trade mark so held to be an imitation colourable or otherwise shall not be registered ;

or, if it shall have been held by the Court—

(b) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is not an imitation colourable o

Procedures when any application made to register a trade mark, or any objection made to register a trade mark as to which notice of refusal to refer to arbitration has been given.

otherwise of another trade mark, the same shall, if it be in the opinion of the Managing Committee a proper mark to be registered as a trade mark be entered therein.

41. The production to the Managing Committee of a certified copy of a decree passed by a Civil Court of competent jurisdiction in British India from which no appeal lies or in respect of which the time for appealing has expired or the production of a certified copy of a judgment of a Criminal Court from which no appeal lies, or in respect of which the time for appealing has expired, shall be conclusive evidence of everything therein appearing to have been held, decided or found, and the Managing Committee shall act in accordance therewith.

42. All trade marks which shall have been registered with the Association on or before the First day of April 1912 either under the Rules for Primary Registration or under the Rules for Secondary Registration, which were in force prior and down to the said First day of April 1912, shall be entered in the Permanent Register and shall be deemed respectively to have been entered therein as of the respective dates on which the same were originally registered with the Association.

All trade marks registered with the Association on or before the First day of April 1912 to be entered in the Permanent Register.

43. Registration of a trade mark in the Permanent Register under these Rules for use on goods of the class or classes specified in the entry in such register shall, *prima facie*, be held to secure to the said member an exclusive right as against all other members to the use of the said trade mark on goods of the class or classes so specified.

Effect of entry of trade mark in Permanent Register.

44. These Rules shall come into force on the First day of April 1912 on which date they shall supersede all other Rules relating to the Registration of Trade Marks.

**RULES FOR THE ELECTION OF A REPRESENTATIVE
OF THE ASSOCIATION ON THE BOARD OF THE
VICTORIA JUBILEE TECHNICAL INSTITUTE.**

1. Any member of the Association shall be eligible as Representative of the Association on the Board of the Victoria Jubilee Technical Institute.
2. The period of office of any elected Representative of the Association on the Board of the said Institute shall be one of three years. At the end of such period he shall retire but may be re-elected.
3. The appointment of the Association's Representative shall be made at a general meeting of the Association and such Representative shall *ex-officio* be a member of the Committee of the Association.
4. In the event of the disqualification of the Association's Representative under Section 9 or 10 of the Rules and Regulations of the said Institute, or in the event of the decease or resignation of such Representative, or in the event of his ceasing for any reason to be a member of the Association, the Committee shall appoint a successor, who shall hold office up to that date at which the Representative whom he succeeds would, under Rule 2, have retired.
5. In the event of the absence of the Association's Representative from three or more consecutive meetings of the Board's or in the event of the Association's Representative applying for leave of absence, the Committee may, if they think fit and with the consent of the Board of the said Institute, appoint a substitute who shall hold office until the Representative whom he replaces resumes attendance or up to that date at which the Representative whom he replaces would, under Rule 2, have retired.

**RULES FOR THE ELECTION OF A REPRESENTATIVE
OF THE ASSOCIATION ON THE BOARD
OF THE CITY OF BOMBAY
IMPROVEMENT
TRUST.**

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary ten clear days before the day fixed for the election.
2. The Secretary of the Association shall circulate the names of the applicants four clear days before the election.
3. The Committee shall appoint two days, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10 A.M. till 6 P.M. on each day.
4. Votes may be given either in person or through any one duly authorised by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.
5. The Committee shall appoint two scrutineers who, at 6 P.M. on the second day of the ballot, shall open the box and declare the result.
6. The candidate, who has the largest number of votes, shall be declared duly elected.
7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.
8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.
9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.
10. In the event of the temporary absence of a Representative of the Association on the Board of Trustees, necessitating the appointment of a substitute under Section 13 (2), such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

**RULES FOR THE ELECTION OF A REPRESENTATIVE
OF THE ASSOCIATION ON THE BOARD OF
TRUSTEES OF THE PORT OF
BOMBAY.**

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary fifteen clear days before the day fixed for the election.
2. The Secretary of the Association shall circulate the names of the applicants ten clear days before the election.
3. The Committee shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10-30 A.M. till 5 P.M. on that day.
4. Votes may be given either in person or through any one duly authorised by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.
5. The Committee shall appoint two scrutineers, who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.
6. The candidate, who has the largest number of votes, shall be declared duly elected.
7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.
8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.
9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.
10. In the event of the temporary absence of a Representative of the Association on the Board of Trustees, necessitating the appointment of a substitute, such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

N.B.—These rules are also applicable to the election of the Association's Representatives on the Cotton Contracts Board.

Procedure in connection with the election of the Representatives of the Association on the Legislative Assembly and the Bombay Legislative Council.

Explanatory Note.

Prior to November 1920, the date of the first elections to the new Councils constituted under the Reforms Scheme, the Association's representative on the Bombay Legislative Council had been elected in accordance with the provisions of the Association's Rules for the election of such members. Under the rules framed under the Government of India Act, 1919, however, the Association becomes a Commerce and Industry Constituency and is entitled to elect one member to the Legislative Assembly and one member to the Bombay Legislative Council. Election to these bodies will henceforth be held in accordance with special Rules and Regulations drawn up by the Government of India and the Local Government in that respect. The Rules and Regulations in question have been published in the Gazettes, but for the convenience of members the following summary of their provisions, so far as they relate to elections in this Constituency, has been prepared.

Notes as to the procedure to be followed in connection with the election of Members of the Association for the Bombay Millowners' Association Constituency of the Indian Legislative Assembly and the Legislative Council of the Governor of Bombay.

N.B.—It must be distinctly understood that the following Notes are drawn up merely for the convenience of members and are in no way to be considered as over-riding the Rule and Regulations framed under Section 7 of the Government of India Act, 1919.

1. Members only of the Bombay Millowners' Association as defined in Rule 4 of the Association's Rules and Regulations will be eligible to vote at elections for, and be eligible for nomination as candidates for election to, the above Councils.

Rules.
Part II and
Part III.

The term member includes any person entitled to exercise the rights and privileges of membership on behalf of any person, firm, company, or other corporation registered as such member, provided such person is not disqualified under the provisions of Part II of the Electoral Rules, and has been duly nominated, in accordance with Clause 3 of these Notes by the said member.

2. The Secretary for the time being of the Association will be the Returning Officer for the Constituency.

Regulations.
Part I.

3. The Secretary will immediately before each election call upon each member to nominate a person, who is duly qualified under Rule 6, 7 or 8 of the Association's Rules and Regulations and who is not otherwise disqualified, for registration on an electoral roll and, except as is hereinafter provided, only such person as is so nominated and registered will be eligible to vote on behalf of such member at the ensuing election, and be eligible for nomination as a candidate for election at the ensuing election.

Regulations.
Part II.

4. The Secretary will on or before a date to be fixed by the Local Government publish the electoral roll, provided for in Clause 3 of these Notes at the Head Quarters of the Association and at the time of publishing the roll will in like manner publish a notice in the form prescribed in Schedule I attached to these Notes.

Regulations.
Part II.
Clause 1 (3) and
Clauses 4 & 5.

5. On receipt of the orders made by the Revising Authority in regard to any claims or objections that may be raised, the Secretary will make such cancellations in, and will prepare a list of such additions to the Electoral Roll as may be required in accordance with such orders

Regulations.
Part II, Clause 6.

and will re-publish such amended electoral roll and list of additions at the Head-Quarters of the Association on or before a date to be fixed by the Local Government.

Rules.
Part III,
Clause 9 (4).

6. The Electoral Roll will come into force from the date of re-publication provided for in Clause 5.

Regulations.
Part II,
Clause 7.

7. The Electoral Roll as amended and supplemented by the list of additions will be conclusive evidence for the purpose of determining whether any person is an elector in this Constituency.

Regulations.
Part VIII,
Clause (1).

8. A fresh Electoral Roll will be prepared for each election in the prescribed manner.

Rules.
Part IV,
Clause 11.

9. Any person whose name appears on the Electoral Roll of the Association may be nominated as a candidate for election in the manner hereinafter provided.

Regulations.
Part III,
Clause 1 (1).

10. Nominations will be by means of a nomination paper in Form I appended to the Electoral Regulations and which will be supplied by the Secretary to any member asking for the same.

Regulations.
Part III,
Clause 1 (2).

11. Every nomination paper will be subscribed by two members as proposer and seconder and will be signed by the candidate as assenting to the nomination.

Regulations.
Part III,
Clause 1 (3).

12. Where a member subscribes a larger number of nomination papers, those first received up to the number allowed will be deemed to be valid and the remainder invalid. Where in any such case the Secretary is not available to determine which nomination papers were received first, all such papers will be deemed to be invalid.

Regulations.
Part III,
Clause 1 (4).

13. Each candidate will be nominated by a separate nomination paper.

Regulations.
Part III,
Clause 2 (1).

14. Save as provided in Clause 15, every nomination paper will be presented to the Secretary at the Head-Quarters of the Association by the proposer or seconder on or before as date and at a time, if any, appointed by the Local Government in this behalf.

Regulations.
Part III,
Clause 2 (2).

15. A candidate may be nominated by a nomination sent by post so as to reach the Secretary before the time appointed as aforesaid in Clause 14. The proposer and seconder will append to such nomination paper a certificate from a Gasetted Revenue or Judicial Officer that they have signed the paper in his presence and that they are members of the Association.

Regulations.
Part III,
Clause 3 (1) & (2).

16. A candidate who has been duly nominated for election may withdraw his candidature by a written and signed communication delivered to the Secretary not less than fourteen clear days before the date fixed for the recording of votes; or if the period between the dates fixed for the scrutiny of nomination papers and the recording of votes is less than fourteen clear days, not later than the date fixed for such scrutiny. The Secretary will forthwith publish any such withdrawal in such newspapers as he may select and, where the name of the candidate has been inserted in any voting paper, will cause the same to be cancelled.

Rules.
Part IV,
Clause 11 (3).

17. A candidate who has withdrawn his candidature will not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election.

Regulations.
Part III,
Clause 3 (3).

18. In the event of the death of a candidate between the date fixed for the presentation of nomination papers and the date fixed for recording votes, all proceedings with reference to such election will be commenced afresh with the exception of proceedings in connection with the drawing up of the electoral roll as provided for in clauses 3 to 6. Fresh dates for the stage of such election will be prescribed by the Local Government.

19. On the date and at the time appointed by the Local Government for the scrutiny of nomination papers, every candidate or his election agent, and his proposer and seconder may attend at the Head-Quarters of the Association and the Secretary will allow them to examine all nomination papers which have been received by him.

Regulations.
Part III,
Clause 4 (1).

20. The Secretary will examine the nomination papers and will decide all objections which may be made to any nomination paper on the ground that it does not comply with the provisions of Clauses 9, 10, 11, 12 and 13, and may reject, either of his own motion, or on such objection, any nomination paper on such ground or on the ground that it was not received at or before the time appointed for the nomination of candidates; or that the candidate has not complied with the provisions of clause 22; the decision of the Secretary, with the reasons therefor, will be endorsed by him on the nomination paper in respect of which such decision is given.

Regulations.
Part III,
Clause 4 (2).

21. The Secretary will forthwith publish in such newspapers as he may select the names of the candidates who have been validly nominated, and the order in which the names of the candidates will appear in the voting paper.

Regulations.
Part III,
Clause 5 (1).

22. On or before the date on which a candidate is nominated the candidate will make in writing and sign a declaration appointing either himself or some other person who is not disqualified under the Electoral Rules to be his election agent and no candidate will be deemed to be duly nominated unless such declaration has been made.

Rules.
Part IV,
Clauses 11
and 15.

23. The appointment of an election agent whether the election agent appointed be the candidate himself or not, may only be revoked by a writing signed by the candidate and lodged with the Secretary and will operate from the date on which it is so lodged.

Rules.
Part IV,
Clause 16 (1).

24. In the event of such a revocation or of the death of any election agent, whether such event occurs before, during or after the election, then the candidate will appoint forthwith another election agent and declare his name in writing to the Secretary.

Rules.
Part IV,
Clause 16 (2).

25. Within one month of such longer period as the Governor may allow after the date of the declaration of the election, every candidate, either personally or through his election agent, will cause to be lodged with the Secretary a return of his election expenses containing the particulars specified in Schedule III appended to the Electoral Rules.

Rules.
Part IV,
Clause 17 (1).

26. Every such return will contain a statement of all payments made by the candidate or by his election agent or by any persons on behalf of the candidate or in his interests for expenses incurred on account of, or in respect of, the conduct and management of the election and further a statement of all unpaid claims in respect of such expenses of which he or his election agent is aware.

Rules.
Part IV,
Clause 17 (2).

27. The return will be accompanied by declarations by the candidate and his election agent which will be in the form contained in Schedule III appended to the Electoral Rules, and will be made on oath or affirmation before a Magistrate.

Rules, Part IV,
Clause 17 (3).

28. The Local Government will cause to be prepared in such manner, and maintained for such time, as it may direct, a record showing the names of all candidates at every election under these rules and the date on which the return of election expenses of each candidate has been lodged with the Secretary.

Rules.
Part IV,
Clause 17 (4).

29. If the number of candidates who are duly nominated and who have not withdrawn their candidature before such time as the Local Government may fix in this behalf exceeds that of the vacancies a poll will be taken.

Rules.
Part IV,
Clause 12 (1).

30. If the number of such candidates is equal to the number of vacancies, all such candidates will be declared to be duly elected.

Rules.
Part IV,
Clause 12 (2).

Rules.
Part IV,
Clause 12 (3).

31. If the number of such candidates is less than the number of vacancies, all such candidates will be declared to be elected and the Governor will, by a notification in the *Bombay Government Gazette* call for fresh nominations for the remaining vacancy or vacancies and if any such are received, will call upon the Association to elect a member or members, as the case may be.

Rules.
Part IV, Clause 12
) and Regulations.
Parts V & VI.

32. Votes will be given by ballot and no votes shall be received by proxy. The voting paper will be in Form II-A appended to the Electoral Regulations and the procedure laid down in Parts V and VI of the Electoral Regulations for the recording of votes will be followed.

Regulations.
Part V,
Clauses 1 (c)
and (d).

33. Each member shall be entitled to one vote only.

Regulations.
Part VI,
Clause 1 (1).

34. Votes will be counted by or under the supervision of the Secretary, and any candidate or candidates or in the absence of a candidate, a representative duly authorised by him in writing will have the right to be present at the time of counting.

Rules.
Part IV,
Clause 12 (7).

35. When the counting has been completed, the Secretary will forthwith declare the candidate to whom the largest number of votes has been given, to be elected.

Rules.
Part IV,
Clause 12 (8).

36. Where any equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person to whom such one additional vote will be deemed to have been given will be made by lot to be drawn in the presence of the Secretary of the Association and in such manner as he may determine.

Rules.
Part IV,
Clause 12 (9).

37. The Secretary will without delay report the result of the election to the Secretary to the Council, who will publish the name of the candidate elected in the *Bombay Government Gazette*.

SCHEDULE I.

Notice under Regulation 4, Part II of the Legislative Assembly Electoral Regulations and of the Bombay Legislative Council Electoral Regulations.

Regulations.
Part II,
Clauses 4 & 5.

1. The Electoral Roll of the Bombay Millowners' Association Constituency is hereby published in accordance with Regulation 3, Part II.

2. Any person entered on the roll who objects to any entry in the roll or any person claiming to be entered in the roll should lodge his claim or objection in the following manner:—

- (a) Such claim or objection shall be made in writing and shall specify the Constituency in question, the grounds on which the right of any person to be entered in the roll is asserted or denied, the evidence which the claimant or objector intends to lead, the address of the claimant or objector, his number, if any, in the electoral roll and the area in the roll for which he is entered and in the case of an objection, the number in the electoral roll of the person to whose entry objection is taken and the area in the roll for which he is entered.
- (b) Four copies of the claim or objection shall be delivered or sent by post so as to reach the office of the Judge authorised to receive the claim or objection under the Regulations on or before the third day from the publication of the roll, excluding the day of such publication.
- (c) A claim or objection which is not lodged in the manner herein prescribed or by a person not entitled to lodge the same, shall be rejected.

3. Claims and objections relating to this roll should be sent to the Chief Judge of the Court of Small Causes, Bombay.