

Report
of the
Indian Tariff Board
regarding the
**Increase of the Duties
on Steel**



BOMBAY
MANAGER, GOVERNMENT CENTRAL PRESS
1924

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NOTE.

The estimated cost of the Tariff Board during its recent enquiry into the Steel Industry is as follows:—

	Rs.	a.	p.
(1) Salaries of Members and Staff (one month)	14,779	13	0 *
(2) Travelling allowance (including daily allowance)	2,984	1	0
(3) Printing (Report and evidence)	1,150	0	0
(4) Contingencies	141	5	0
Total	<u>19,055</u>	<u>3</u>	<u>0</u>

* Includes the salary of the Expert Adviser.

APPENDIX A.

List of witnesses who submitted representations to the Board or supplied information at the Board's request, showing dates of their oral examination (if any).

No.	Name of firm or individual witness.	Date of representation or letter.	Date of oral examination.
1	The Tata Iron and Steel Company, Ltd.	.....*	17th, 20th and 25th October 1924.
2	Richardson and Cruddas ..	11th, 15th, 18th and 23rd October 1924.	22nd October 1924.
3	Jessop and Company, Ltd. ..	20th and 21st October 1924.	
4	Parry's Engineering, Ltd. ..	20th October 1924.	
5	Burn and Company, Ltd. ..	21st October 1924.	
6	Bird and Company ..	23rd October 1924.	
7	The Mawson-Vernon Company, Ltd.	23rd October 1924.	
8	Indian Engineering Association.	22nd October 1924.	
9	Geo. Service and Company ..	16th October 1924 ..	21st October 1924.
10	Balmer Lawrie and Company, Ltd.	15th October 1924.	
11	Anandji Haridas and Company ..	17th and 21st October 1924.	22nd October 1924.
12	Dhononjoy Seal and Company ..	16th October 1924.	
13	Mr. Nepal Chandra Set and other merchants of Calcutta.	18th October 1924.	
14	The Calcutta Iron Merchants Association.	21st October 1924.	
15	Certain Iron Merchants of Madras.	20th October 1924.	
16	The Bombay Iron Merchants Association.	19th October 1924 ..	23rd October 1924.

* The following communications between the Government of India and Messrs. Tata Sons, Ltd., Agents, the Tata Iron and Steel Company, have been printed :—

- (1) Letter dated 12th August from the Company to the Secretary to the Government of India, Department of Commerce.
- (2) Letter dated 2nd September from the Government of India to the Company replying to (1).
- (3) Letter dated 20th/22nd September from the Company to the Government of India.
- (4) Telegram dated 27th September from the Company to the Government of India.

The Board received no communication from the Company prior to the commencement of the oral examination of the Tata Iron and Steel Company's representative on October 17th.

APPENDIX A—concl'd.

No.	Name of firm or individual witness.	Date of representation or letter.	Date of oral examination.
17	Pchoomall Brothers ..	23rd and 25th October 1924.	
18	Trivedi and Company ..	20th October 1924 ..	23rd October 1924.
19	Collector of Customs, Bombay..	....	24th October 1924.
20	Greaves, Cotton and Company, Ltd.	22nd October 1924.	
21	Bengal Chamber of Commerce ..	22nd October 1924.	
22	The Baroda Bolt Manufacturing Company, Ltd.	21st October 1924.	
23	The Pioneer Wire Nail Company, Ltd.	20th October 1924.	
24	Halley Brs., Ltd.* ..	14th October 1924.	
25	Mr. M. Homi* ..	22nd October 1924.	
26	Mr. J. Hinde† ..	20th October 1924.	

* These representations have not been printed as they contain nothing relevant to the Board's present enquiry.

† Not printed.

APPENDIX B.

Steel prices—1924 (monthly average price per ton).

(a) British beams.

	Iron* and Coal Trades Review. f.o.b.	Tata Iron and Steel Company landed but without duty.	Geo. Service and Company. c.i.f.c.	Balmer Lawrie and Company. c.i.f.	Richardson and Cruddas. c.i.f.	Burn and Company. c.i.f.c.®	Anandji Hari- das and Company. c.i.f.	Jessop and Company. c.i.f.
	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.
January ..	9 0	9 18	....	....	10 5	....	....	....
February ..	9 0		....	....	....	....	....	....
March ..	9 0		....	....	....	....	....	....
April ..	8 15	9 11	9 18	9 6	....	9 18	9 15	9 13
May ..	8 15		9 15	9 6	....	9 15	9 15	9 13
June ..	8 15		9 15	9 5	9 15	9 15	9 15	9 13
July ..	8 13	9 10	9 13	9 5	....	9 14	9 15	9 10
August ..	8 8		9 13	9 4	....	9 13	9 15	9 10
September ..	8 8		9 10	9 4	....	9 13	9 15	9 8
October ..	....	....	....	....	9 10	....	....	....

* These figures are the averages of the quotations for the month in the Iron and Coal Trades Review.

(b) Continental beams.

	Iron and Coal Trades Review. f.o.b.	Jessop and Company. c.i.f.	Tata Iron and Steel Company. c.i.f.	Geo. Service and Company. c.i.f.c.	Richardson and Cruddas. c.i.f.	Mr. Trivedi. Invoices. c.i.f.	Mr. Trivedi. Bombay Market price.	Anandji Haridas and Company. c.i.f.	Anandji Haridas and Company's selling price.
	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	Rs.	£ s.	Rs.
January ..	6 5	....	....	....	8 0	....	....	....	....
February ..	5 18	....	....	....	....	....	....	....	....
March ..	6 7	....	7 5	....	....	....	....	....	....
April ..	8 6	6 19	8 8	8 8	....	7 2	....	8 5	138
May ..	7 0	6 19	7 15	8 0	....	7 2	145	7 18	143
June ..	6 12	6 19	7 8	7 14	7 10	7 5	160	7 10	140
July ..	6 6	6 19	7 2	7 8	....	7 10	155	7 3	138
August ..	6 2	6 16	7 2	7 5	....	6 18	150	7 0	123 (†)
September ..	5 17	6 16	6 14	6 18	....	6 18	o 150	6 15	130
October ..	....	....	....	....	6 15	6 11* and 6 8†	140	....	133

*Price for order placed in September.

†Price for order placed in October.

(e) *British angles.*

	Geo. Service and Company.	Balmer Lawrie and Company.	Anandji Haridas and Company.	Burn and Company.	Jessop and Company.
	c.i.f.c.	c.i.f.	c.i.f.	c.i.f.c.	c.i.f.
	£ s.	£ s.	£ s.	£ s.	£ s.
April ..	9 18	9 6	10 0	9 18	9 13
May ..	9 15	9 6	9 15	9 15	9 13
June ..	9 15	9 4	9 15	9 15	9 13
July ..	9 13	9 4	9 15	9 14	9 10
August ..	9 13	9 4	9 15	9 13	9 10
September ..	9 10	9 4	9 15	9 13	9 8

(d) Continental angles.

	Geo. Service and Company. c.i.f.c.	Balmer Lawrie and Company. c.i.f.	Mr. Trivedi. Invoices. c.i.f.	Mr. Trivedi. Bombay Market price.	Anandji Hari- das and Com- pany. c.i.f.	Jessop and Company c.i.f.	Tata Iron and Steel Company's quotation. c.i.f.
	£ s.	£ s.	£ s.	Rs.	£ s.	£ s.	£ s.
April ..	8 8	8 5	....	....	8 5	8 3	8 13
May ..	8 0	8 2	7 13	145	7 13	7 12	7 15
June ..	7 14	7 5	....	160	7 10	7 8	7 8
July ..	7 8	7 0	7 13	155	7 5	6 19	7 4
August ..	7 5	7 2	....	145	7 0	6 19	7 3
September ..	6 18	6 11	6 15	145	6 18	6 15	6 14
October ..	....	....	....	145	....	....	....

(c) *British Bars.*

	Iron and Coal Trades Review. f.o.b.	Jessop and Company. c.i.f.	Geo. Service and Company. c.i.f.c.	Balmer Lawrie and Company. c.i.f.	Anandji Haridas and Company. c.i.f.	Bombay Iron Merchants' Association. c.i.f.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
January	9 14 0	.....	.....	.....	.....	.....
February	9 15 0	.....	.....	.....	.....	.....
March	9 15 0	.....	.....	.....	.....	.....
April	8 15 0	9 13 0	10 10 0	10 9 0	10 5 0	.....
May	8 15 0	9 13 0	10 8 0	10 9 0	10 5 0	.....
June	8 15 0	9 13 0	10 8 0	10 9 0	10 5 0	.....
July	8 15 0	9 10 0	10 5 0	10 9 0	10 5 0	.....
August	9 0 0	9 10 0	10 5 0	10 8 0	10 5 0	.....
September	9 0 0	9 8 0	10 3 0	10 8 0	10 5 0	.....
October	.....	.....	10 10 0	.....	.....	10 5 0

(f) Continental Bars.

	Iron and Coal Trades Review.	Jessop and Company.	Tata Iron and Steel Company.	Geo. Service and Company.	Bombay Iron Merchants' Associa- tion.	Balmer Lawrie and Company	Mr. Tri- vedi. Invoices.	Mr. Tri- vedi. Bombay Market price.	Anandji Haridas and Company.	Anandji Haridas and Company's selling prices.
	f.o.b.	c.i.f.	c.i.f.	c.i.f.c.	c.i.f.	c.i.f.	c.i.f.	c.i.f.	c.i.f.	c.i.f.
	£ s. d.	£ s. d.	£ s. d. Rs.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Rs.	£ s. d.	Rs.
January	6 14 0	..	....	..	..	..	..	..	..	..
February	6 7 0	..	....	..	..	..	..	..	..	..
March	6 16 0	..	7 13 0 = 109	..	..	..	..	..	..	..
April	8 13 0	8 4 0	8 13 0 = 124	8 10 0	..	8 5 0	7 8 0	..	8 5 0	155
May	7 3 0	7 13 0	7 15 0 = 110	8 5 0	..	8 4 0	7 10 0	132	7 13 0	155
June	6 13 0	7 9 0	7 8 0 = 105	7 15 0	..	7 5 0	7 10 0	144	7 10 0	145
July	6 8 0	8 4 0	7 5 0 = 101	7 8 0	..	7 1 0	7 0 0	141	7 5 0	143
August	6 4 0	6 19 0	7 4 0 = 100	7 8 0	..	7 2 0	7 0 0	138	7 0 0	138
September	5 19 0	6 14 0	6 14 0 = 93	6 18 0	..	6 11 0	6 15 0	135	6 17 0	130
October	..	..	....	..	6 15 0	..	6 10 0*	135	..	135

* Price for order placed in September.

(g) British Plates.

	Iron and Coal Trades Review.	Geo. Service and Company.	Balmer Lawrie and Company.	Burn and Company.	Jessop and Company.
	f.o.b.	c.i.f.c.	c.i.f.e.	c.i.f.c.	c.i.f.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
January ..	9 6 0	....	....	....	....
February ..	9 5 0	....	....	....	....
March ..	9 5 0	....	....	....	....
April ..	9 5 0	10 14 0	10 5 0	10 13 0	9 16 0
May ..	9 5 0	10 11 0	10 5 0	10 13 0	9 16 0
June ..	9 5 0	10 11 0	10 5 0	10 15 0	9 16 0
July ..	9 5 0	10 12 0	10 5 0	10 17 0	9 16 0
August ..	9 10 0	10 12 0	10 5 0	10 13 0	9 16 0
September ..	9 8 0	10 10 0	10 5 0	10 13 0	9 11 0

(1.) Continental Plates.

	Iron and Coal Trades Review.	Tata Iron and Steel Company.	Geo. Service and Company.	Mr. Trivedi.* Invoices.	Mr. Trivedi.† Bombay Market price.	Anandji Hari- das† and Company.	Jessop and Company.
	f.o.b.	c.i.f.	c.i.f.c.	c.i.f.		c.i.f.	c.i.f.
	£ s. d.	£ s. d. Rs.	£ s. d.	£ s. d.	Rs. a. p.	£ s. d.	£ s. d.
January	7 5 0	.....	.....	.....	.....	.....	.....
February	6 19 0	.....	.....	.....	.....	.....	.....
March	7 13 0	8 18 0 = 127	.....	.....	.....	.....	.....
April	10 11 0	9 0 0 = 129	9 5 0	.....	.....	8 18 0	9 3 0
May	8 19 0	8 5 0 = 118	8 18 0	8 14 0	160 0 0	8 15 0	8 15 0
June	8 0 0	8 9 0 = 120	8 13 0	8 5 0	165 0 0	8 10 0	8 15 0
July	7 13 0	8 8 0 = 117	8 13 0	9 1 0	160 0 0	8 8 0	7 8 0(78-8)
August	7 10 0	8 15 0 = 122	8 13 0	8 15 0	155 0 0	8 5 0	8 3 0
September	7 2 0	7 19 0 = 109	8 5 0	8 10 0	155 0 0	7 18 0	7 18 0
October	.....	.....	.....	.....	155 0 0	.....	.....

* These are for 1/8" and 3/16" plates.

† These are for plates 3/16" and up.

(j) *Iron and Coal Trades Review Quotations, 1923.*

	British (f.o.b.).		Belgian (f.o.b.).	
	October.	November.	October.	November.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Beams ..	8 18 0	8 16 0	7 15 0	7 4 0
Angles ..	....	....	8 0 0	7 12 0
Bars ..	8 14 0	8 14 0	8 0 0	7 12 0
Plates ..	9 0 0	8 19 0	8 11 0	8 3 0

(k) *Sterling prices (c.i.f.) of imports 1924 furnished by Collectors of Customs.*

	Bombay.			Calcutta.	
	August.	September.*	October.	October (first half).	
	£ s.	£ s.	£ s.	£ s.	
British ..	Beams ..	10 8	10 9	10 1	9 17
	Angles ..					9 11
	Bars ..	10 15	10 15	10 16	9 17
	Plates ..	11 5	10 5	9 0	11 0
Continental ..	Beams ..	7 13	7 6	7 10	6 15
	Angles ..					7 11
	Bars ..	7 14	7 18	7 14	6 15
	Plates ..	8 13	8 18	9 4	8 17

* Second half of month only.

APPENDIX C.

Imports into India during the first half of the years 1922-23, 1923-24 and 1924-25.

*(a) Steel Bars.**

(Quantities in tons.)

	From United Kingdom.			From Belgium.			Total, all countries.			Protected.	Not Protected.
	1922	1923	1924	1922	1923	1924	1922	1923	1924	1924	1924
April	1,652	2,068	1,134	5,977	11,590	13,704	13,455	19,482	23,638	....	....
May	2,982	1,812	2,586	8,738	5,604	10,984	18,740	9,252	21,652	....	....
June	2,228	1,471	1,545	10,698	6,344	10,889	18,461	9,273	16,802	....	....
July	1,302	976	1,385	10,522	2,579	12,376	17,698	4,363	17,516	17,063	453
August	1,135	1,009	885	9,903	7,768	10,847	16,026	10,829	14,544	13,716	828
September	1,060	911	1,297	3,640	6,817	7,152	6,087	9,196	10,791	10,315	476
Total	9,547	7,496	7,999	49,327	40,550	67,850	89,489	61,484	104,007	41,094	1,757

* Channels are included in the monthly entries prior to July 1924, but they are not included in any of the six months' totals. They only form, however, a very small proportion of the quantities.

APPENDIX C—*contd.*IMPORTS INTO INDIA DURING THE FIRST HALF OF THE
YEARS 1922-23, 1923-24 AND 1924-25.*(b) Steel angles.*

(Quantities in tons.)

	Total, all countries			Protected.	Not protected.
	1922	1923	1924	1924	1924
April ..	1,858	3,091	3,375	....	....
May ..	1,866	2,166	2,912	....	....
June ..	1,695	1,238	2,975	....	....
July* ..	2,080	1,173	3,793	3,787	6
August* ..	1,196	1,975	3,652	3,644	8
September* ..	660	1,141	2,380	2,374	6
Total ..	9,355	10,784	19,087	9,805	20

* The figures for July, August and September include tees.

APPENDIX C—contd.

IMPORTS INTO INDIA DURING THE FIRST HALF OF THE YEARS 1922-23, 1923-24 AND 1924-25.

(c) Beams, pillars, girders and bridgework (iron or steel).*

(Quantities in tons).

	From United Kingdom.			From Belgium.			Total, all countries.			Protected.
	1922	1923	1924	1922	1923	1924	1922	1923	1924	1924
April ..	2,988	4,841	2,993	2,093	3,440	4,609	5,597	8,778	8,803	....
May ..	3,671	2,415	3,577	1,830	2,585	3,351	6,437	5,167	8,049	....
June ..	2,673	3,362	3,095	2,411	1,004	3,325	5,698	4,439	7,163	....
July ..	3,808	2,813	3,381	2,291	1,050	2,629	7,082	4,062	7,437	7,173
August ..	2,117	1,441	2,370	2,203	2,525	2,281	4,682	4,459	5,708	5,708
September ..	2,184	2,220	1,386	993	2,418	2,250	3,197	4,814	3,847	3,847
Total ..	18,253	17,843	17,635	11,972	13,174	18,547	33,671	32,630	41,943	16,728

* Channels are included under this heading in July, August and September 1924 and in all the six months' totals; they form, however, only a very small proportion of the quantities.

APPENDIX C—*contd.*

IMPORTS INTO INDIA DURING THE FIRST HALF OF THE YEARS 1922-23, 1923-24 AND 1924-25.

(d) *Plates and sheets not galvanised or tinned (Iron and Steel).*

(Quantities in tons.)

	United Kingdom.			Belgium.			Total, all countries.			1924			
	1922	1923	1924	1922	1923	1924	1922	1923	1924	Plates.	Sheets.	Protected.	Not protected.
April ..	4,812	5,761	1,119	1,260	3,102	4,367	8,956	10,151	8,861	1,277	5,551	..	..
May ..	5,455	6,391	1,616	1,730	1,983	5,056	10,041	9,569	7,854	2,056	5,798	..	..
June ..	2,852	6,813	1,241	2,414	1,283	4,621	7,946	10,345	7,165	1,991	5,174	..	..
July ..	2,760	3,943	2,321	2,487	290	2,947	7,830	5,403	7,177	3,620	3,435	6,624	553
August ..	1,672	5,695	2,961	2,906	758	1,764	6,540	7,222	6,958	2,778	3,386	6,003	955
September ..	1,299	4,310	7,055	1,254	1,294	1,779	2,919	5,706	11,332	6,906	2,806	10,897	435
Total (6 months)	18,850	32,913	16,301	12,051	8,710	20,493	44,232	48,396	49,294	19,206	27,552	23,524	1,943

Note.—The above figures are as given in the Seaborne Trade Returns. Any apparent discrepancies in the six months' totals are presumably due to re-classification or to consignments awaiting classification.

APPENDIX D.
STATEMENT I.
Sales and production of steel at Jamshedpur and accumulation of stocks.

	Orders booked.		Production.		Stocks.		
	4 months, June to September.	Monthly rate.	6 months, April to September.	Monthly rate.	31st May.	30th Septem- ber.	Increase + or decrease - .
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Bars, ordinary sales ..	7,449	..	..	..	..	..	..
Do. $\frac{1}{3}$ sales for waggons and under-frames ..	747	..	..	..	..	..	..
Total, Bars ..	8,196	2,049	13,000	2,167	7,594	10,173	+ 2,579
Structural sections, ordinary sales ..	13,558	..	..	..	..	..	..
Do. $\frac{1}{3}$ sales for waggons and under-frames ..	1,778	..	..	..	..	..	..
Total, structurals ..	15,336	3,834	32,000	5,333	9,091	11,428	+ 2,337
Plates, ordinary sales ..	4,587	..	..	..	..	..	..
Circular plates, ordinary sales ..	750	..	..	..	..	..	..
Plates, $\frac{1}{3}$ sales for waggons and under-frames ..	1,477	..	..	..	..	..	..
Total, Plates ..	6,814	1,703	11,000	1,833	2,176	3,745	+ 1,569
Light rails ..	1,361	340	1,000	167	345	222	- 123
Grand Total ..	31,707	7,927	57,000	9,500	19,206	25,568	+ 6,362

APPENDIX D.

STATEMENT II.

Average prices booked by the Tata Iron and Steel Company for certain classes of material for the four months June to September 1924 without distinguishing special orders.

	Bars.		Light structural sections.		Heavy structural sections.		Light and heavy structural sections together.		Plates.	
	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.
	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.
June ..	2,359	164.4	1,305	166.0	3,855	155.4	5,160	158.1	1,542	179.0
July ..	2,463	163.8	1,753	167.2	2,808	154.8	4,561	159.6	2,149	161.9
August ..	1,792	167.1	746	164.9	3,135	161.3	3,881	162.0	1,598	168.1
September ..	3,356	156.1	1,706	158.7	3,584	159.3	5,290	159.1	4,480	166.0
June to September ..	9,970	161.9	5,510	164.0	13,382	157.7	18,892	159.5	9,769	167.5

APPENDIX D.

STATEMENT III.

Average prices booked by the Tata Iron and Steel Company for certain classes of materials for the four months June to September 1924 showing ordinary sales only.

	Bars.		Light structurals.		Heavy structurals.		Light and heavy structurals together.		Plates.	
	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.
	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.
June ..	1,889	163·0	1,278	166·0	3,727	155·0	5,005	157·8	666	165·8
July ..	2,183	163·0	1,753	167·2	2,808	154·8	4,561	159·6	2,124	161·6
August ..	1,205	169·6	433	167·0	1,639	160·7	2,072	162·0	916	168·9
September ..	2,172	152·9	890	155·7	1,030	152·6	1,920	154·0	881	159·4
June to September ..	7,449	161·1	4,354	164·4	9,204	155·7	13,558	158·5	4,587	163·2

APPENDIX D.

STATEMENT IV

Average prices booked by the Tata Iron and Steel Company for certain classes of materials for the four months June to September 1924 showing special orders only.

	Bars.		Light structurals.		Heavy structurals.		Light and heavy structurals together.		Plates.			
	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.	For rolling stock.		Circular plates.	
									Quantity.	Average price.	Quantity.	Average price.
	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.
June ..	470	170	27	170	128	167	155	167.5	514	174.8	362	209.3
July ..	280	170	Nil.	....	Nil.	....	Nil.	....	Nil.	....	25	185.6
August ..	587	162	313	162	1,496	162	1,809	162	547	162.0	135	187.0
September ..	1,184	162	816	162	2,554	162	3,370	162	3,371	165.6	228	196.1
June to September ..	2,521	164.3	1,156	162.2	4,176	162.2	5,334	162.2	4,432	166.2	750	200.5

APPENDIX D.

STATEMENT V.

Average prices receivable by the Tata Iron and Steel Company for certain classes of material for the four months June to September 1924 after adjustment for the variations in price made between the date of order and delivery.

(a) Ordinary sales.

	Bars.		Light structurals.		Heavy structurals.		Light and heavy structurals together.		Plates.	
	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.	Quantity.	Average price.
	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.
June ..	1,889	164.1	1,278	164.9	3,727	150.1	5,005	153.9	666	162.2
July ..	2,183	162.1	1,753	162.1	2,808	155.4	4,561	157.9	2,124	159.2
August ..	1,205	160.7	433	154.0	1,639	157.7	2,072	157.1	916	162.3
September ..	2,172	146.0	890	154.2	1,030	152.4	1,920	153.2	881	157.3
June to September ..	7,449	157.7	4,354	160.4	9,204	153.3	13,558	155.7	4,587	159.9

(b) Special orders.

The prices receivable for special orders are identical with the prices at which the orders are booked ; see Statement IV of this Appendix.

APPENDIX E.

Revised list of protective duties.

The effect of the off-setting duties proposed will be to give the following form to the list of "Articles which are liable to protective duty at special rates" contained in clause 7 of the Schedule to the Steel Industry (Protection) Act. For the purpose of clearness the statutory duties and the off-setting duties are shown separately.

No.	Name of Article.	Unit or method of assessment.	Rate of duty.
<i>Conveyances.</i>			
142	Coal tubs, tipping waggons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel.	<i>ad valorem.</i> 25 per cent. <i>plus</i> Ton	Rs. 47
<i>Metals—Iron and Steel.</i>			
143	Iron angle, channel and tee— (a) not fabricated, kinds other than galvanised, tinned or lead coated, or Crown of superior qualities; (b) fabricated, all qualities	Ton .. <i>ad valorem.</i> 15 per cent. <i>plus</i> Ton	Rs. 20 <i>plus</i> Rs. 30. Rs. 44
144	Iron, common bar not galvanised, tinned or lead coated.	Ton	Rs. 35 <i>plus</i> Rs. 30.
145	Iron or steel nails, wire or French	.. Cwt.	Rs. 3 <i>plus</i> Rs. 1-8-0
146	Iron or Steel Pipes and tubes and fittings therefor, if rivetted or otherwise built up of plates or sheets.	<i>ad valorem.</i> 25 per cent. <i>plus</i> Ton	Rs. 47
147	Iron or Steel Plates not under $\frac{1}{4}$ inch thick including sheets $\frac{1}{4}$ inch thick or over— (a) not fabricated, ship, tank, bridge and common qualities. (b) fabricated, all qualities (c) cuttings, all qualities	Ton .. <i>ad valorem.</i> 25 per cent. <i>plus</i> Ton .. Ton	Rs. 30 <i>plus</i> Rs. 25 Rs. 41 Rs. 25 <i>plus</i> Rs. 25

No.	Name of article.	Unit or method of assessment.	Rate of duty.
148	Iron or steel sheets under $\frac{1}{8}$ inch thick—		
	(a) not fabricated—		
	(i) black ..	Ton	Rs. 30 <i>plus</i> Rs. 22.
	(ii) galvanised ..	Ton	Rs. 45 <i>plus</i> Rs. 33.
	(b) fabricated, all qualities ..	<i>ad valorem</i>	15 per cent. }
		Ton	<i>plus</i> Rs. 40. }
	(c) cuttings, black or galvanised ..	<i>ad valorem</i>	15 per cent. }
		Ton.	<i>plus</i> Rs. 30. }
149	Iron or steel wire, other than barbed or wire rope or stranded fencing wire, or wire netting (see No. 97) ..	Ton	Rs. 60
150	Steel, angle and tee, not galvanised, tinned or lead coated and beam, channel, zed, trough plate, piling and other structural sections—		
	(a) fabricated ..	<i>ad valorem</i>	25 per cent. }
		Ton	<i>plus</i> Rs. 54. }
	(b) not fabricated ..	Ton.	Rs. 30 <i>plus</i> Rs. 35.
151	Steel—bar and rod— Common merchant bar and rod, and bar and rod designed for the reinforcing of concrete, all sizes.	Ton	Rs. 40 <i>plus</i> Rs. 35.
152	Steel Railway Track Material—		
	(a) rails 30 lb. and over per yard and fish-plates therefor.	Ton	Rs. 14 <i>plus</i> Rs. 16.
	(b) rails under 30 lb. per yard and fish-plates therefor.	Ton	Rs. 40 <i>plus</i> Rs. 35.
	(c) spikes and tie-bars ..	Ton	Rs. 40 <i>plus</i> Rs. 35.
	(d) switches, crossings and the like material not made of alloy steel.	<i>ad valorem</i>	25 per cent }
		Ton	<i>plus</i> Rs. 35. }
153	Steel, structures, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel-bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts therefor, but not including builders hardware (see No. 90) or articles specified in Nos. 51, 51-A, 64 or 87.	<i>ad valorem</i>	25 per cent. }
		Ton	<i>plus</i> Rs. 60. }
154	Steel—		
	(a) tinplates and tinned sheets, including tin taggers.	Ton	Rs. 60 <i>plus</i> Rs. 44.
	(b) tinplate cuttings ..	<i>ad valorem</i>	15 per cent. }
		Ton	<i>plus</i> Rs. 51. }

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