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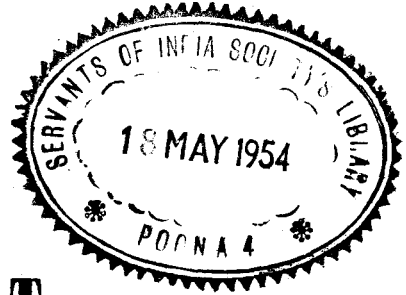
GOVERNMENT OF
MINISTRY OF COMMERCE AND INDUSTRY

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REPORT
OF THE
TARIFF COMMISSION
ON THE
CONTINUANCE OF PROTECTION OR ASSISTANCE TO THE
PLYWOOD AND TEACHEST
INDUSTRY

BOMBAY
1953

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PERSONNEL OF THE COMMISSION

Shri M.D. Bhat *President.*
Dr. B.V. Narayanaswamy Naidu,
M.A., B.Com., Ph.D., Bar-at-Law. *Member.*
Shri B.N. Adarkar, M.A. (Cantab.) *Member.*
Shri B.N. Das Gupta, B.A., A.S.A.A. (London), F.C.A. *Member*
Shri C. Ramasubban *Member*
Dr. D.K. Malhotra, M.A., Ph.D. *Secretary.*

PERSONNEL OF THE PANEL WHICH HEARD THE CASE

Dr. B.V. Narayanaswamy Naidu *Member.*
Shri B.N. Adarkar. *Member.*
Shri B.N. Das Gupta. *Member.*

GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY

New Delhi, the 29th August, 1953.

RESOLUTION
(Tariffs)

28(2)-T.B./53. - The Tariff Commission has submitted its report on the continuance of protection or assistance to the Plywood and Teacheest Industry on the basis of an enquiry undertaken by it under section 11(c) read with sections 13 and 15 of the Tariff Commission Act, 1951.

Government accept the main recommendation of the Commission that the existing protective duty of 31½% *ad valorem* should continue for a further period of 4 years with effect from 1st January 1954.

Government note with satisfaction the improvement in the quality of Indian teacheests to which the Commission has referred in its report. As recommended by the Commission, the Teacheest Committee will be asked to collect data regarding the actual experience of consumers about the panels manufactured with different species of timber and to make suitable recommendations for the revision of the present schedule relating to different species of timber in the tentative specifications of the Indian Standards Institution. Government also accept the recommendation of the Commission that there should be stricter inspection by Government Inspectors before approval is granted to new factories.

The actual volume of production in 1952 was 4.5 million sets as against a demand of 5 millions sets per annum estimated by the Commission. The Commission has expressed the view that taking the stock position at the end of 1952 into account, no imports would be needed in 1953, but if the tea position improves, a small quantity of teacheests to cover

(ii)

the gap between domestic production and requirements will need to be imported. The Commission has further suggested that in that event the system of linking import with purchases from the domestic industry, which was in force at one time, should be continued.

The import policy for the two half years of 1953 has already been announced. No imports were licensed during January-June 1953, and only a small quota of 5% has been announced during July-December 1953 to meet the requirements of superior packing for high-grade tea. Import policy in the future will, as in the past, be determined by Government in the light of the prevailing conditions of internal production and demand and the availability of foreign exchange.

The attention of the Industry is invited to the following recommendations of the Tariff Commission:-

- (1) A teabest should ordinarily contain 115 lbs. but in no case more than 120 lbs.
- (2) The indigenous manufacturers should endeavour to improve the quality of their products by rigorously conforming to the standard specifications laid down by the Indian Standards Institution.

L.K. Jha,

Joint Secretary to the Government of India.

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REPORT ON THE
CONTINUANCE OF PROTECTION OR ASSISTANCE TO THE PLYWOOD
AND TEACHEST INDUSTRY

In 1946 the Tariff Board examined the claim of the plywood and tea chest industry to protection or assistance and it recommended in 1947 that the then existing revenue duty of 30 per cent. *ad valorem* should be converted into a protective duty of 25 per cent. *ad valorem* and should remain in force till 31st March 1950. The Government, while agreeing to the conversion, decided to retain the duty at the same rate i.e., 30 per cent. *ad valorem*. In 1950, the Tariff Board again investigated into the claim of the industry and recommended that the existing protective duty of 30 per cent. *ad valorem* on imports should continue for a period of 3 years from April 1, 1950. Before the Government Resolution on the Board's Report was published, protective duties had already been extended by Government upto 31st December, 1951, on an interim recommendation of the Tariff Board. They were extended further to 31st December, 1952 and 31st December, 1953 with the concurrence of the Tariff Board and the Tariff Commission, respectively. The protection granted to the plywood and tea chest industry is, therefore, due to expire on 31st December, 1953. The Commission has now undertaken the present inquiry under Section 11(e) read with sections 13 and 15 of the Tariff Commission Act of 1951, in order to determine whether protection granted to the industry should be continued or not and if it is to be continued, what the quantum and the period of protection should be.

2. (a) Special questionnaires were issued to the listed manufacturers, importers and consumers and their Associations on 10th - 12th May, 1952. The Commission also issued a press communique' on 30th May, 1952, inviting producers, importers, consumers and those interested

in the inquiry to submit their representations or to submit replies to the special questionnaires of the Commission. The Development Officer (Development Wing - Timber Directorate), Ministry of Commerce & Industry, Government of India, was requested to furnish a memorandum on the present position of the plywood and tea chests industry. The Directors of Industries of the various interested States were requested to give information about the form of assistance rendered by them to the industry in their respective States, with particular reference to the availability of the principal raw materials required by the industry and the quality of the indigenous tea chests. The Chairman, Central Tea Board, was requested to supply data regarding, among other things, the target of production of tea chests for the year and the requirement of tea chests by the tea industry. The Ministry of Commerce and Industry, Government of India, the Directors of Industries of the States, the Chairman, Central Tea Board and the President, Forest Research Institute and Colleges, Dehra Dun, were also requested to furnish information about the steps taken by them to implement the relevant recommendations of the late Tariff Board. A list of persons or bodies to whom the Commission's questionnaires were issued and from whom replies or memoranda were received is given in Appendix I.

(b) Shri B.N. Das Gupta, Member, Tariff Commission, visited the following factories:-

Bose Wood Works, Calcutta;
 Assam Bengal Veneer Industries, Calcutta;
 Das & Co., Calcutta;
 Bagdogra Plywood Factory, Bagdogra;
 Bengal Veneer & Saw Mills, Siliguri;
 Assam Bengal Veneer Industries, Oodlabari;
 Malhati Tea Estate, Duars;
 Enco Plywood & Saw Mill Industries, Siliguri;
 Albion Plywood Works, Calcutta (Budge Budge);
 Eagle Plywood Industries Ltd., Behala, Calcutta and
 Plywood Products, Sitapur.

He also visited the Customs Warehouse, Calcutta.

(c) Shri S.S. Mehta, Commission's Technical Adviser, visited the following factories of Varat Plywood Ltd., Calcutta, Eagle Plywood Industries, Calcutta, Assam Railways and Trading Co. Ltd., Margherita, Assam and Bose Wood Works Ltd., Calcutta. Shri L.M. Ghosh, Assistant Cost Accounts Officer attached to the Commission, visited the factories of The Assam Railways and Trading Co. Ltd., Margherita, Assam and Bose Wood Works Ltd., Calcutta, for cost investigations. Shri S.V. Rajan, Assistant Cost Accounts Officer, attached to the Commission, conducted the cost investigation at the factories of The Standard Furniture Co. Ltd., Kallai, The Western India Plywood Industries, Baliapatam and The Bharat Plywood & Timber Products Ltd., Baliapatam.

(d) A public inquiry into this industry was held at the Commission's office in Bombay on 10th and 11th February, 1953. A list of persons who attended the public inquiry is given in Appendix II.

3. (a) *Tariff inquiry of 1927*: The first inquiry into the claim of the plywood and tea chests industry for protection or assistance was conducted by a Previous Tariff inquiries. Tariff Board in 1927. The Board held that only tea chests and not commercial plywood required protection, and recommended protection to only this section of the industry for a period of 5 years by the levy of a specific duty on exports of tea chests made out of plywood panels of non-Indian manufacture. Government, however, felt that such a scheme of protection would have undesirable complications and, therefore, decided to impose a protective duty of 30 per cent. on all forms of plywood and battens and corner pieces of plywood chests. This decision could not be carried out owing to opposition from the tea industry.

(b) *Tariff inquiry of 1947*: The claim of the industry to protection or assistance was again referred to the Tariff

Board in 1946. The Board submitted its Report to Government in June, 1947. The principal recommendations were as follows:-

(1) The existing revenue duty of 30 per cent. *ad valorem* should be converted into a protective duty of 25 per cent. *ad valorem* on all varieties of imported plywood and imported battens and should remain in force till 31st March, 1950.

(2) If the price of imported tea chest panels for a tea chest measuring 19" x 19" x 24" fell below Rs. 4-8-0 per chest, Section 4(1) of the Indian Tariff Act should be invoked and the duty increased so as to bring the landed cost of the imported panels of the above mentioned size to Rs. 4-8-0.

(3) The importation of plywood suitable for tea chests should be rigidly controlled during the period of protection and licences should be given only to the extent of the requirements of tea chests which cannot be met by the Indian industry.

In their Resolution dated 12th April, 1948, Government accepted recommendations (1) and (2) and decided, on revenue considerations, that the rates of duties then existing should be retained on a protective basis. Government also accepted recommendation (3) and stated that steps would be taken to implement it.

(c) *Tariff inquiry of 1950*: Protection granted to the industry was due to expire on 31st March, 1950. In exercise of the function assigned to the Board in paragraph 2 of the Government of India, Ministry of Commerce, Resolution No. 30-T(1)/48 dated 6th August, 1948, the Board undertook an inquiry in order to determine whether or not the protection enjoyed by the industry should be continued beyond 31st March, 1950. The Board submitted its Report to Government on 30th April, 1950 and made the following recommendations:-

1. Apart from Gurjan, the entire imports of which from the Andamans cannot be made available to it, the industry can suitably use other species of timbers in the manufacture of plywood, provided that such timbers are properly processed.
2. In order to assist the industry in this respect the Forest Research Institute, Dehra Dun, should undertake research on different species of timber available within the country, the costs of such research being met out of the cess which the Board have proposed.
3. The species of timber suitable for the plywood industry should be earmarked for it, and steps should be taken to ensure that such species of timber are not used by inefficient factories.
4. In formulating their forest policies, the State Governments should take into consideration the desirability of promoting the development of the indigenous plywood and tea chest industry.
5. In view of the speculative tendency of the price of casein, which depends upon the indigenous production of butter, the export of indigenous casein should continue to be prohibited, and licences for import of foreign casein should be issued to plywood and tea chest manufacturers for their own consumption.
6. In view of the fact that the demand for casein by the plywood industry is falling, the indigenous industry should be able to regulate the prices of imported casein by placing collective orders.
7. Since it should be possible to use other adhesives such as protein glues, vegetable glues, resinous glues, etc., in the manufacture of tea chests, the Forest Research Institute, Dehra Dun, should undertake research into various types of glues for the benefit of the indigenous industry, the expenses incurred by the Institute being met out of the proceeds of the cess recommended.
8. Collectors of Customs should maintain separate records of tea chests imported into the country not only in terms of value but also in terms of numbers.
9. Quotas for imports should be fixed after taking into account the capacity of the indigenous in-

dustry to meet the demand of the country for tea chests.

10. The Chairman of the Central Tea Board should obtain monthly returns from the tea gardens indicating their stocks of indigenous and imported tea chests at the end of each month. The tea gardens should also furnish an estimate of their requirements of tea chests for six monthly periods.
11. If imports are permitted from Finland, it should be stipulated that the supplies should be made direct from Finland, as direct supply would be cheaper than supply through the tea chests trade of London.
12. The existing protective duty of 30 per cent. *ad valorem* on imports should continue for a period of 3 years from April 1, 1950.
13. The tea industry should bring to the notice of the Directorate General of Industries and Supplies such specific defects in the tea chests supplied as may be noticed by them, to enable the latter to institute an enquiry and take such action as may be deemed necessary.
14. In order to maintain the quality of indigenous chests the Directorate General of Industries and Supplies should take early steps to collect contributions from the manufacturers and set up regional testing laboratories at Calcutta, Assam and South India.
15. Immediate steps should be taken to collect on the basis of actual sales a statutory cess of 8 annas per 100 sq. ft. of plywood manufactured in India. The proceeds of the cess should be partly utilised for conducting research at the Forest Research Institute, Dehra Dun, and partly for the development of the industry on healthy lines.
16. In view of the importance of the export of tea in national economy, and in order to reconcile the conflicting interests of the indigenous tea chests industry and the tea industry, approved factories should form themselves into an association, and a tea chest committee should be formed consisting of three representatives each from the approved factories association and the Indian Tea Asso-

ciation, presided over by a representative of the Directorate General of Industries and Supplies.

17. All the units should maintain and forward to the Board periodical statements showing detailed cost data and statistics of production, sales and stocks.

Government of India announced their decision on the Board's Report by the Ministry of Commerce Resolution No. 28(3) T.B./50 dated 5th August, 1950. As regards the protective duty, Government stated that this had already been extended upto 31st December, 1951 under the Indian Tariff (Second Amendment) Act, 1950. As regards recommendations 1, 6, 10, 13, 14, 16 and 17, it was stated that they concerned the industries themselves whose attention was drawn to them. Recommendation 4 concerned State Governments. Government stated that their attention would be drawn to it. With regard to recommendations 2, 3, 5, 7, 8, 9 and 11 Government stated that steps would be taken to implement them as far as possible. As regards the levy of cess, having considered all aspects of the matter, Government came to the conclusion that it would be best for the industry to make voluntary contributions to meet the expenditure on research and the development of the industry and methods to secure such contributions could be explored. As for recommendation 16 about the formation of a Tea Chest Committee, Government considered it unnecessary to create another committee concerned with tea, there being already the Central Tea Board and the Tea Chest Development Committee. Government, however, stated that as and when necessary, special meetings would be called of the interests concerned together with representatives of the appropriate Ministries. Steps would also be taken so to organise the Tea Chest Development Committee as to include representatives of the Ministries of Agriculture and Commerce and, if necessary, also of the Central Tea Board.

4. (a) *Species of timber and forest policy of the State Government:* As regards the Tariff Board's recommendation that the Forest Research Institute, Dehra Dun, should undertake research to find out suitable species of timber, it is understood that during the course of last two years the Institute has carried out researches to find out other suitable species of timber to be used for the manufacture of plywood. As a result, more species of suitable timber have been added to the list of tentative specifications prepared by the Indian Standards Institution. The list, which originally contained 35 species of timber, now contains 47 species which are said to be good for manufacturing plywood. The manufacturers have also tried to use as many species of approved timber as possible.

Implementation of the Tariff Board's recommendations.

As regards the afforestation of plywood, the State Governments have informed the Commission that effort is being made by them to promote the development of the indigenous plywood and tea chest industry, after due consideration of the interests of the match industry and the plywood and tea chest industry in so far as their demand for suitable species of timber is concerned.

(b) *Control over speculative tendency in casein and finding out other adhesives as substitutes for casein:* The Commission has been informed that Government has prohibited export of indigenous casein and in order to liberalise import of foreign casein, Government has placed it on O.G.L. Government has also included casein as one of the items in the Schedule to the Supply and Prices of Goods Act and also its ceiling price has been fixed. Further, in order to regulate the prices of imported casein, one of the Association of manufacturers has implemented the recommendation of the Tariff Board by making purchases of casein on Association basis since the end of 1951.

As regards research into various types of glues, we have received information from the Forest Research Institute,

Dehra Dun, that work on proteins of various seeds and oil cakes, etc. for use in adhesives was carried out with satisfactory results. Work is also in progress on cashew nut shell oil adhesives. Intensive work would, however, be done as soon as funds would be available from the cess. The Commission had also been informed that they have prepared a scheme for the manufacture of cascarnite glue and when the necessary plant is installed, it is expected to meet the industry's entire requirements for glue.

(c) *Maintenance of separate statistics of the imported plywood & tea chests:* The tariff Board's recommendation that separate records of tea chests imported into the country should be maintained not only in terms of value but also in terms of numbers, has been implemented and separate figures are now available in the published statistics.

(d) *Requirements of tea chests and import control policy:* The Tariff Board recommended that quotas for imports should be fixed after taking into account the capacity of the indigenous industry to meet the demand of the country for tea chests. It was also recommended that the Central Tea Board should obtain monthly returns from the tea gardens regarding their stocks of indigenous and imported tea chests at the end of each month. The tea gardens were also to furnish an estimate of their requirements of tea chests for six monthly periods. It was further recommended that if imports were permitted from Finland, it should be stipulated that the supplies should be made direct from Finland, as direct supply would be cheaper than supply through the tea chest trade of London. We have been informed that Government will take into consideration the indigenous production of tea chests, while granting licences for import of tea chests. Applicants for tea chests are required to give a clear undertaking that contracts against licences issued shall be made direct with the manufacturers or the shippers in the country of origin and that shipments

would be made direct from that country. Purchase of tea chests from indigenous sources is a condition for the grant of import licences for tea chests. We have also been informed that the Chairman, Central Tea Board is regularly receiving statistics from tea estates about the stocks of tea chests, the order placed and the quantities delivered. He is also receiving statistics of monthly production, quantities for which orders are booked and quantities delivered by the plywood industry.

(e) *Protective duty and its duration:* The Tariff Board had recommended that the then existing protective duty of 30 per cent. *ad valorem* on imports should continue for a period of 3 years from April, 1950. Government continued the protection upto 31st December, 1952 and again extended it to 31st December, 1953, pending enquiry by the Commission.

(f) *Action against defects in the tea chest supplies:* The Tariff Board had recommended that the tea industry should bring to the notice of the Directorate General of Industries and Supplies specific defects in the tea chests to enable them to institute an enquiry and take such action as may be deemed necessary. We have been informed that the necessary action in the above matter is being taken through the Tea Chest Committee formed under the Central Tea Board.

(g) *Setting up of laboratories and collection of cess:* It was recommended by the Tariff Board that in order to conduct research relating to the quality of indigenous chests, the Director General of Industries and Supplies should take early steps to build a fund with contribution from the manufacturers and set up regional testing laboratories at Calcutta, Assam and South India. It was also recommended that immediate steps should be taken to collect on the basis of actual sales the statutory cess of 8 annas per hundred sq. ft. of plywood manufactured in India. The proceeds of the cess should be partly utilised for conducting research at the Forest Research Institute, Dehra Dun, and partly for the development of the industry on healthy lines.

Government have stated that the setting up of regional laboratories at Calcutta, Assam and South India, could require a large capital outlay. Some of the approved tea chest plywood factories are, however, inclined to set up small testing laboratories themselves. Some progress has been made in this regard. Facilities for testing also exist at (i) Alipore Test House, Calcutta, (ii) Mysore Forest Department Laboratory, Bangalore, and (iii) Forest Research Institute, Dehra Dun. Whenever Government is required to examine the quality of the tea chest manufactured by the factories, the facilities existing at the above laboratories are availed of. Government are, therefore, of the view that cash contribution need not be collected for the specific purpose at present. In this connection, we have also received information that the Plywood Manufacturers' Association of India, Calcutta, have set up a laboratory and a test house at their own cost and they are being run under an expert who is giving training to technicians employed by their factories.

Regarding the collection of voluntary cess, an inter-departmental committee, set up by the Government, decided that the plywood industry should pay a voluntary cess of 5 annas per hundred sq. ft. of plywood sold in any month for the period April, 1952 to September, 1952 and 4 annas per hundred sq. ft. of plywood sold in any month for the period October, 1952 to March, 1953.

(h) *Formation of Associations of manufacturers and a Tea Chest Committee:* We have been informed that the newly approved factories in Calcutta have also recently formed an association. Further, Government has recently formed a Tea Chest Committee consisting of three representatives of the tea industry and three representatives of the plywood industry. The committee which is presided over by the Chairman, Central Tea Board, has done quite useful work in collaboration with the representatives of the industries. The Committee has recently been reconstituted by inclusion of additional members.

(1) *Maintenance of Statistics:* The Tariff Board had recommended that all the units should maintain and forward to the Board, periodical statements showing detailed cost data and statistics of production, sales and stocks. Most of the approved factories are furnishing monthly statements of production, sales and stocks to the Tariff Commission. We have been informed that similar statements are also furnished to the Ministry of Commerce and Industry and the Central Tea Board.

5. (a) *General:* Protection to the Plywood and Tea Chests Industry was granted by Government in 1947 and the case was reviewed by the Tariff Board in 1950. During that interval, the industry progressed slowly, since competition from imported tea-chests continued to be a serious handicap. Arrangements for making timber available to the factories were also not finalised during this period. Subsequent to the last inquiry by the Tariff Board, the policy of restriction of imports was introduced by which imports of tea chests from abroad were allowed only when proof was furnished of the purchase of a particular proportion of indigenous tea chests from approved manufacturers. This policy was of great benefit to the industry and considerable amount of expansion took place subsequently. The capacity of the industry has been increased by expansion of the existing units, installation of new units as well as modernisation and balancing of existing equipment. The number of approved factories has increased from 45 in 1950 to 67 at present and the rated capacity and production have increased from about 5,656,100 and 2,317,092 sets in 1950 to about 8,179,000 and 4,835,145 sets respectively in 1952. The industry is concentrated in three different areas with Assam having 9 factories, West Bengal 39 factories, and South India 13 factories. In addition, there are 6 approved factories located in Bombay, Bihar, Madhya Pradesh and Orissa.

Although the industry has progressed during the period of protection, there is considerable need for the rationali-

sation of the industry. The cost of production of plywood tea chests continued to be still high in comparison with that of imported panels. The size of most of the factories is still below the economic size and the expansion during the period of protection has not contributed much towards improving this situation with the exception of a few firms. The average installed capacity of a plywood factory in India is 2.6 million sq. ft. per annum, the capacity of some of the modern factories elsewhere in the world being of the order of 100 to 200 million sq. ft. per annum. The smallness of the unit makes it difficult to introduce economy measures such as mechanisation of various processes, utilisation of waste veneer and the control of quality by well-equipped laboratories and supervision by technically qualified personnel during the various stages of production. The distribution of limited resources of timber amongst the large number of factories each working much less than its capacity has become difficult, and yet some units have been added to the approved list.

During the period of protection, a large number of un-approved factories have come up specially in West Bengal which do not conform to the standards laid down by the Ministry of Commerce & Industry, Development Wing, regarding the equipment required for an approved factory and its capacity to produce tea chests in conformity with the standards specified by Indian Standards Institution. Besides, such units take up a portion of the timber which would ordinarily be available to the approved factories. The product of these cottage units is marketed at lower prices and it is reported that it is sold either directly to the Agency Houses and tea gardens or indirectly through some of the approved factories.

(b) *Capacity and production:* The following figures indicate the progress made by the industry as regards the total installed capacity and actual production during the last six years of protection:-

Year	No. of factories	Annual installed capacity		Production	
		No. of sets	Million sq. ft.	No. of sets	Million sq. ft.
1947	43	3,393,660	60	1,614,817	28.55
1950	45	5,656,100	100	2,317,092	40.97
1952	67	8,179,000	145	4,835,149	85.49

It will be seen from the above figures that during the last three years, while the capacity of the industry has increased by about 45 per cent., actual production has increased by about 100 per cent. A statement showing information received by the Commission regarding among other things, the area-wise location, annual installed capacity and actual production during the years 1950, 1951 and 1952 expressed in terms of sets of the standard size 19" x 19" x 24" is given in Appendix III. It will be seen from this statement that the present annual installed capacity is 82 lakhs chests and the actual production is 48 lakhs chests. Of the total capacity for production, 13.5 per cent is located in Assam, 40.6 per cent in West Bengal, 32.3 per cent in South India and the balance 13.6 per cent in the other States.

Apart from the factories approved by Government, there is a large number of small unapproved factories mainly in Calcutta and it is estimated that they have an aggregate capacity for production of 500,000 sets per annum.

6. Timber and adhesives are the principal raw materials required for the manufacture of plywood. The Tariff Board in its Report (1950) had recommended that researches should be made to find out suitable species of timber and that the State Governments should so frame their forest policy as to assist the development of the indigenous plywood industry. As stated in paragraph 4, some progress has been made in this direction. As regards the supply of timber, we have received

Supply and price of raw materials.

information that the position, which caused great anxiety in the past, is expected to be easier as arrangements are being made to get supplies of about 30,000 tons of plywood logs from the North Andaman Scheme. While it is most desirable that research work at the Forest Research Institute at Dehra Dun and the practical tests carried out by the Junior Field Officers should give us larger number of more suitable timbers for plywood, yet it is important that one factory should stick to only 4 or 5 species of timbers at a time. These timbers greatly differ in strength values and refractory qualities and some of them only are available at particular regions. A careful selection is most essential. The Plywood Manufacturers' Association of India, however, have stated that the price of timber as supplied to Calcutta factories by Government from the Andamans is high. In 1950 and 1951, the industry paid about Rs. 5/- per cubic feet for Gurjan as against the ceiling price of Rs. 4/- recommended by the Tariff Board. The prices has since been increased from April, 1952 due to increase in shipping freight. The price of North Andaman Timber is even higher. They, therefore, consider that the price of timber should be reduced to enable the industry to effectively reduce the cost of production, as the cost of timber forms about 50 per cent. of the cost of a tea chest. The unapproved factories have represented to us that they should also be taken into consideration in allocating the Andaman timber to the industry.

The main varieties of timber used by the Malabar Plywood factories are Pali and Vilapane. The general complaint is that timber of smaller girth and of poor quality is available and that also not in the required quantities. It is felt that a co-ordinated policy should be adopted for all the States of South India in which plywood industry is located so that soft wood species suitable for the manufacture of plywood are set apart for exclusive use of the industry. Such use of plywood is considered to be a very economic utilisation of soft wood timbers. The South

Indian Manufacturers' Association complained against the Government's policy of auctioning such soft wood timbers along with other forest timbers instead of reserving it for the plywood industry. It was recommended by the Tariff Board in 1947 and reiterated in 1950 that species of timber suitable for the plywood industry should be earmarked for the industry. Recently, however, the forest department of the Madras Government called a conference at which an agreement was reached whereby private extractions by the plywood units of certain peelable species of timber would be permitted. This will ease the situation considerably but will not fully solve the problem of the South Indian Plywood factories either in respect of quantity or quality.

During the public inquiry, the representatives of Plywood Manufacturers' Association of India informed us that though birch wood is considered to be the best plywood timber, the Kurseong Division of the West Bengal Forest Department are not allotting this timber to plywood factories for manufacture of tea chest. They are sawing the said timber and the said sawn timbers are being sold by them for purposes which could be served by other varieties of timber. These birch wood trees are available in the Himalayas in the Kurseong Division and hence it is not possible to extract the said timber in log form. It was, therefore, represented to us that to enable a factory to make veneers out of this timber, a peeling unit has to be installed at the site of the coupes in the Himalayas. In order that the erection of a peeling unit may become economical, a factory must have the birch coupes allotted to it for at least three years. It is, therefore, suggested that the West Bengal Forest Department should consider the possibility of allotting such birch wood coupes only to plywood factories on three-year terms.

We have been informed that while the West Bengal Government's scheduled price for timbers still remains between Re. 0-6-0 and Re. 0-10-0 per c.ft. the price of the

same species when allotted to plywood factories is increased to as high as Rs. 1-12-0 per c.ft. (excluding expenses for felling, logging and transport upto factory). If this is the case, the State Government should look into the matter as the cost of such timber to a plywood factory actually comes to as much as Rs. 4/- per c.ft. and the net outturn of timber from these trees also falls short of the estimated volume in most cases. An adequate supply of timber of the requisite quality at a reasonable price is of the utmost importance to the future of the plywood industry. We wish to draw the attention of the State Governments to the desirability of bringing down the price of timber which forms the largest item in the cost of a tea chest. Such reduction in price will enable the industry to stand on its own legs.

As regards the other imported raw material, viz., casein, we understand that after the outbreak of the Korean War, its price has shot up to about Rs. 6000/- per ton but the position was kept under control by including casein in the Schedule to the Supply and Prices of Goods Act and by fixing a ceiling price. The ceiling price is still in force. The total requirements for casein have been estimated at 2000/2200 tons annually whereas indigenous production is about 800 tons. Imported casein is now readily available in the market at even a lower price than the ceiling price, as it has been placed under O.G.L. There is also a scheme for the manufacture of casein glue. If it is successful, it is expected to meet the industry's entire requirements for glue.

7. The Tariff Board in 1950 had come to the conclusion that the annual domestic demand for tea chests during the next two or three years would be between 5 to 5.5 million chests of the standard size 19" x 19" x 24". This was based on an estimate that 120 lbs. of tea could be packed in a chest of 19" x 19" x 24" size. We have received various estimates of demand for tea chests from different parties varying from 3.5 million chests

to 9.0 million chests. The Ministry of Commerce and Industry, Development Wing, Government of India, have estimated the demand at 6 million chests. Most of the other estimates lie between 5 and 5.5 million chests. The various estimates were discussed at the public inquiry. It was generally agreed that the production of tea during the current year would be about 567 million lbs. It was also agreed that on an average 115 lbs. of tea are packed in a chest of 19" x 19" x 24" size. On this basis, the quantity of tea chests required in the country would be approximately 4.93 millions. Making an allowance for a small rise in the production of tea over the estimated crop of 567 million lbs. and wastages, etc. the Commission considers that the present demand for tea chest in the country would be about 5 million sets.

8. The Tariff Board in its Report (1950) had stated that judging from the evidence placed before it, it considered that the plywood tea chest as manufactured in the country at that time was not inferior to the imported variety. The Tariff Commission has received fresh evidence on this subject. The general opinion of the importers is that the quality of the plywood manufactured by the well equipped factories has shown definite improvement during recent years. They have, however, stated that in spite of improvement, there is a preference for the use of imported European birch wood tea chests because they found a few of the indigenous chests not up to the required standard. The general opinion of the consumers, however, is that the quality of the indigenous plywood tea chests has definitely improved since 1950, though there is yet room for improvement. The Indian Tea Association, Calcutta, have stated that the producers are obliged to give a cash allowance equal to the value of two pounds of tea in the chests classified as 'weak' and one pound in the case of those classified as 'fair', for all the chests passing through Calcutta auctions. This allowance is paid to the buyers of tea to compensate them for the expense

of repairing the chests before shipment and for the value of tea that may be lost in transit. It has been stated that the tea exported from Ceylon, Indonesia and Pakistan finds a better price than that imported from India, for instance, the traditionally inferior Sylhet and Chittagong (Pakistan) teas are stated to fetch better price in London than the superior Cachar (Indian) tea. In this connection, it has been alleged that the quality of packing materials was bad. Another report about tea chests in the Tea Warehouse, London, is that Indian made chests were made out of plywood which was not strong enough and in many cases the edges of the plywood came out easily from the metal-bindings. Such stray cases need not be emphasised but certain defects like moisture, indistinct markings and bad assembling should be removed. The producers have informed us that they have already taken steps to remove these defects and to improve the quality of their products. Many of them have installed new machinery in their factories and some have also set up laboratories for carrying out tests of their products and have been testing the raw materials mainly timbers and glues. The organised section of the industry has also adopted the standard specifications for plywood tea chests published by the Indian Standards Institution.

Several State Governments have expressed the view that the quality of the indigenous product has shown considerable improvement and is now comparable with that of the imported plywood tea chests, but some State Governments still consider that the quality of the indigenous material is slightly inferior to that of the imported product. The Ministry of Commerce and Industry (Development Wing) have conveyed to us the unanimous opinion of their Technical Officers, the Forest Research Institute and the tea gardens that generally the indigenous product conforms fully to the Indian Standard specifications. They have, however, emphasised the importance of continuous watch in order to see that no deterioration occurs and have suggested compulsory

markings of approved and rejected panels. Dr. Otto Kramer, United Nations' Plywood Expert who attended the public inquiry and who had recently visited a number of plywood factories in India expressed the view that most of the factories are capable of manufacturing good plywood. If some of the factories do not manufacture plywood of uniform quality, it is due to lack of proper drying treatment of veneers. The gluing is also not uniform due to the uneven higher moisture content in the veneers. The representatives of the tea gardens who attended the public inquiry stated that they had received complaints from foreign importers of tea that in the case of certain consignments from India, the indigenous tea chests did not compare favourably with the imported three-ply packages in strength, durability and in finish. Although the representatives were not able to furnish details about the specific consignments, it was generally felt that such complaints were possible, because a tea chest passes through very hard and bad handling and that the defects might have been due to any of the following factors (a) the brittleness of wood; (b) bad glue; (c) bad fittings; (d) bad assembling of chests. It was recognised, therefore, that the manufacturers of panels were not wholly or always responsible for the defects in the chests used for export. An opinion expressed to the Commission is that the roughness of the fibres and the dull and unattractive appearance are inherent defects of the species of timber used by Indian manufacturers and for these reasons, Indian tea chests would possibly never be able to reach the standard of Finnish birch wood either in quality or in appearance.

One of the complaints received by us is that the 'rejected' panels are sold by the manufacturers at cheaper prices. There is, therefore, likelihood of these being mixed up with approved panels. We have also received another complaint that the tea gardens purchase tea chests direct from the unapproved factories whose products are not subject to any quality control. Some of the complaints referred to above may, therefore, be due to the use of the products manufactured by the unapproved factories also.

The consensus of opinion at the public inquiry was that there has been considerable improvement in the quality of the indigenous tea chests after the last Tariff inquiry of 1950. A large bulk of the indigenous products has been in conformity with the specifications laid down by the Indian Standards Institution. This Institution has recently undertaken a revision of their specifications which will be issued in due course. Dr. Kraemer, the U.N. Plywood Expert, is also expected to submit his report to the Government shortly. The indigenous manufacturers should endeavour to improve the quality of their product by rigorously conforming to the standard specifications laid down by the Indian Standards Institution.

The U.N. Plywood Expert, Dr. Otto Kraemer who attended the public inquiry expressed a general satisfaction about the quality of the indigenous product and he further stressed that to maintain a standard quality and also to rationalise production the manufacturers of plywood for tea chests should concentrate on limited species of timber which are best suitable for tea chest manufacture.

It is, therefore, suggested that the Tea Chest Committee should obtain the opinions of the consumers regarding their actual experience about the panels manufactured with the different species of timber at present in use and make suitable recommendations for revision of the present schedule of species of timber given in the tentative specifications of the Indian Standards Institution. It was also felt at the public inquiry that a stricter inspection by Government Inspectors is needed prior to the grant of approval to factories. The Government Inspectorate should recommend approval only when the unit possesses the necessary equipment for efficient and economic manufacture. The necessary equipment should include (a) Mechanical cross cut sawing machine for cutting the logs to required pieces (b) Boiling Tanks for boiling logs before peeling (c) Wood Peeling Lathe (d) Chopping machine for sizing the veneers (e) Chemical treat-

ment tanks to treat the veneers with chemicals to prevent borer-attack (f) Veneer Dryer (Mechanical Roller Track Dryer) (g) Splicer (h) Jointer (i) Glue Spreader (j) Hydraulic Press (cold or hot) (k) Panel sizing machine (l) Panel Drying Chamber (if cold used) (m) Panel Sandling machine (n) Peeling knife sharpening machine.

Machineries for the manufacture of plywood should be allowed to be imported under O.G.L. If it is not at all possible to allow importation under O.G.L., Import Licence should be granted freely to the owners of plywood factories under recommendation of Development Officer, Timber Directorate, Ministry of Commerce and Industry.

Sometimes the quality of panel is confused with the quality of tea chest when it is in Calcutta Warehouse or London Warehouse. It must not be forgotten that the tea chests pass through several hands. Firstly, several transshipments occur from the time these chests are packed with tea and loaded and unloaded either at the railway sidings or at river jetties and ultimately piled up at the Indian Warehouses or London Warehouses. Secondly, the care with which a tea chest is assembled at the garden also makes considerable difference to the quality and durability of the chest.

Explaining the causes of complaints from the tea chest users, the President of the Plywood Manufacturers' Association took particular care to explain at the public inquiry that apart from the quality of manufacture of panels and also apart from the above defects, a chest with 12 battens is much more durable than one with 8 battens. The consensus of opinion was that a 12 batten assembly gives a much stronger product for the arduous journey it has to perform. In the case of 8 batten type chests, sufficient nails, rivets and staples should be used. Metal strips and wooden battens should also be of good quality and should be of the Indian Standards Institution specification. The general opinion at the inquiry was that a tea chest should

ordinarily contain 115 lbs. but in no case more than 120 lbs. and that stuffing with 140 lbs. should be given up altogether.

9. (1) Imports:

The Tariff Board in its Report (1950) made a recommendation that the records of tea chests imported into the country should be maintained separately in terms of quantity as well as value. This was implemented from April, 1951. A statement showing imports of tea chests from 1949-50 to December, 1952, is given below. The figures have been taken from the Accounts relating to the Sea-borne Trade of India.

Imports,
Import
Control
and
Export
Control
Policy.

(Statement on page 24)

It will be seen from the above statement that the value of imports of tea chests steeply declined from about Rs. 132 lakhs in 1949-50 to about Rs. 51 lakhs in 1950-51 but rose again in 1951-52 to about Rs. 143 lakhs. The major portion of the imports is obtained from Finland.

(2) Import Control Policy:

Government accepted the Board's recommendation in 1950 that the quota of imports of plywood tea chests should be fixed after taking into consideration the capacity of the indigenous industry and the domestic demand for tea chests. The licensing policy has been formed on this principle.

The following statement shows Government's licensing policy for plywood and tea chests during each of the licensing periods July-December, 1950, January-June and July-December, 1951 and January-June and July-December, 1952.

(Statement on page 25)

STATEMENT SHOWING IMPORTS OF TEA-CHESTS FROM 1949-50 TO DECEMBER, 1952

Origin of import	1949-50		1950-51		1951-52		1952-53(April-Dec.)	
	Quan- tity	Value Rs.	Quan- tity	Value Rs.	Quantity No. of sets	Value Rs.	Quantity No. of sets	Value Rs.
United Kingdom	N. A.	234,791	N. A.	688	N. A.	103,418	N. A.	16,072
Canada	N. A.	166,687	N. A.	-	N. A.	-	N. A.	-
Finland	N. A.	7,070,917	N. A.	3,871,337	N. A.	12,841,863	N. A.	3,379,600
U. S. A.	N. A.	1,035,349	N. A.	956	N. A.	-	N. A.	-
Other countries	N. A.	4,685,794	N. A.	1,421,829	N. A.	1,594,083	N. A.	1,235,872
TOTAL	N. A.	13,193,538	N. A.	5,094,810	2,582,062	14,539,364*	758,139	4,631,444**

N. A. = Information not available.

* This figure includes Rs. 2,58,894 for aluminium lining for tea-chests with tissue paper.

** This figure includes Rs. 50,843 for aluminium lining for tea-chests with tissue paper inside.

Name of Importers	Number of sets licensed during the period				
	July-Dec., 1950	Jan.-June, 1951	July-Dec., 1951	*Jan.-June, 1952	*July-Dec., 1952
(a) Indian Tea Association, Calcutta.	384,000	384,000	384,000	240,000	240,000
(b) United Planters' Association of South India, Coonoor.	120,000	120,000	120,000	75,000	75,000
(c) Indian Tea Planters' Association, such as the Indian Tea Planters' Association, Jalpaiguri, The Assam Tea Planters' Association and Summa Valley Tea Planters' Association.	96,000	96,000	96,000	60,000	60,000
(d) The Tea Chest & Plywood Trades Association, Calcutta.	200,000	200,000	200,000	125,000	125,000
T O T A L	800,000	800,000	800,000	500,000	500,000

*During the licensing periods January-June, 1952 and July-December, 1952, owing to a break-down in the Assam Saw Mills & Timber Company's factory due to floods, separate provision was made to issue licences to parties for the equivalent number of teacheests for which they had booked orders for supply by that mill.

The representative of the Plywood Manufacturers' Association of India, Calcutta, who attended the public inquiry stated that besides the figures of imports mentioned above, Government had also allowed extra 6 lakhs sets during 1951 and 5 lakhs sets during 1952 to be imported at the request of the tea industry.

In the respective Public Notices under which the above quota licences were announced, Government also stipulated certain points for each of the licensing periods mentioned

above. The major points peculiar to each of the periods are given below:-

(i) *July-December, 1950:*

For this period, importers in categories (a), (b) and (c) in the above statement were required to buy 13 tea chests from indigenous sources for every 6 tea chests licensed for importation as a condition for the grant of import licences. For this purpose, satisfactory evidence of contracts made for the purchase of indigenous tea chests of approved quality from approved manufacturers in India, other than the Assam Saw Mill & Timber Co., Murkongsalek and the Assam Railways & Trading Co., Margherita, were to be furnished at least before the issue of the licence. This condition relating to the purchase of indigenous tea chest was not to be applied to such Associations as had already placed their orders on approved Indian manufacturers for indigenous tea chests to the extent or in excess of the prescribed quantity in the year 1950. The importers were also required to ensure that contracts were made direct with the manufacturers or shippers of the country of origin, at a rate not exceeding 6sh. 2d. c.i.f. per set of panels of the size 19" x 19" x 24" and that the shipments would be made direct from that country.

(ii) *January-June, 1951 and July-December, 1951:*

For these periods, import licences were to be granted only after the applicants had produced evidence to show that they had placed orders on approved producers of tea chest in India (including the two Assam factories) in the proportion of 5 Indian tea chests to 2 imported tea chests.

During these periods also, the importers were required to ensure that contracts were made direct with the manufacturers or shippers of the country of origin at a rate not exceeding 6sh. 2d. c.i.f. per set of panels of the size 19" x 19" x 24" and that the shipments would be made direct from that country.

(iii) *January-June, 1952 and July-December, 1952:*

It was stipulated for these periods that import licences would be granted only after the applicants had produced evidence to show that they had placed orders on approved producers of the tea chests in India in the proportion of 8 Indian tea chests to 3 imported tea chests.

Some of the important common points laid down for each of the above five licensing periods are as follows:-

(a) Licences were to be granted for imports from soft currency areas only.

(b) Licences were to be issued for either plywood tea chests or for the plywood boards in sizes suitable for tea chests. No licences, however, were to be granted for battens.

(c) Tea gardens and Agency Houses were not entitled to participate in the quota allotted to the Tea Chest and Plywood Trades Association. They were, however, given an allotment as members of Tea Producers' Association.

(d) The quota of tea chests allotted to the Tea Chests and Plywood Trades Association, Calcutta, was to be distributed among the members of the Association as well as among other established importers outside the Association. These tea chests were to be sold to the actual users under advice to the Chairman, Central Tea Board.

(iv) *Licensing policy for January-June, 1953:*

The Import Control Policy for plywood and tea chest for the period January-June, 1953, has now been announced. According to it no import licences will be issued for tea chests for the current half year.

The Tea Chest and Plywood Trades Association have suggested that the present system of linking the purchase of indigenous chests from approved factories with the grant of import licences should be abolished as, in their opinion, this policy has given opportunities for misuse of

protection by some of the approved factories due to elimination of competition from the market. Some of the Agency Houses stated that they were severely handicapped by being barred from obtaining import licences as according to the Government policy tea gardens and agency houses do not qualify for obtaining import licences. The question of Import Control was duly discussed during the public inquiry. The manufacturers suggested that since there was enough stock in the country at the end of December, 1952, no licences should be issued for importing plywood tea chests during the year 1953. The Chairman, Central Tea Board, estimated 41 lakhs of tea chests as the stock in the country at the end of December, 1952 as detailed below:-

(i) Stock of tea chests at the end of December, 1952.	29 lakhs
(ii) Balance of import licences issued but not received.	3 lakhs
(iii) Balance of orders packed but not delivered.	3 lakhs
(iv) Unreturned statements on the basis of their average of last year.	6 lakhs

At present, owing to the existence of heavy stock, some factories have closed down and others have slowed down production. In spite of this, a further quantity of about 36 lakhs chests can be expected to be manufactured by the approved factories in 1953. This is based on the actual production of 48 lakhs chests in 1952 as was given to us at the public inquiry. Thus it will be seen that there will be a considerable surplus at the end of 1953. The total requirement of tea chests has been estimated at the public inquiry at 50 lakhs (see paragraph 7 above). After meeting this requirement of 50 lakhs tea chests for the year 1953, the surplus will be to the tune of 27 lakhs. The consensus of opinion at the inquiry was that there was absolutely no need for imports in 1953 and more or less the same situation will continue for the next few years as production of approved factories will continue to be not less than 36

lakhs chests per year on the conservative basis of three-fourths of 1952 production. The position, however, depends on the production of tea and its world market. We, therefore, recommend that no import should be allowed in 1953. If in subsequent years the tea position improves and the whole of the required production of tea chests is not available from the indigenous manufacturers, then a small quantity of tea chests covering the gap will have to be imported. We recommend that in such a case, the present arrangement of linking imports with purchases from the domestic industry be adhered to and the ratio between the imported tea chest and the indigenous tea chest should be made progressively favourable to the indigenous industry.

(3) *Export Control Policy:*

At present, plywood tea chests are placed under Open General Licence and hence no licences are required for their export.

10. Plywood and tea chests and fittings thereon are covered by items 40(3) 40(4) and 40(5) of the First Schedule Existing rates of the Indian Customs Tariff (Thirty Seventh of import duty. Issue). The relevant extracts from the same are reproduced below:-

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of			Duration of protective rate of duty
				The U.K.	A British Colony	Burma	
40(3)	Tea chests including parts and fittings thereof not otherwise specified.	Revenue	31½% ad valorem	-	-	Free	-
40(4)	Plywood including plywood panels for tea chests.	Protective	31½% ad valorem	-	-	-	December 31, 1953.
40(5)	Battens for tea chests.	Protective	31½% ad valorem	-	-	-	December 31, 1953.

11. No imports of plywood tea chests have been recorded in recent months at the ports of Madras and Bombay. The C.I.F. prices and landed costs of the imported articles. information received from the Collector of Customs, Calcutta, and the importers regarding the c.i.f. prices, landed costs, etc. is given in Appendix IV.

From this statement, it will be seen that the lowest c.i.f. price is Rs. 4-13-0 which relates to imports from Sweden in March, 1952. As, however, the chief competitor is Finland, we propose to take only the c.i.f. price of imports from Finland. During the course of the public inquiry, the representative of the Indian Tea Association, Calcutta, informed us that the latest c.i.f. prices for imports of plywood tea chests from Finland are Rs. 4-5-4 and Rs. 4-2-8 of the standard size 19" x 19" x 24"; the average comes to Rs. 4-4-0 per set. We have adopted this c.i.f. price of Rs. 4-4-0 for the purpose of comparison with the estimated fair ex-works price of the indigenous product. Adding clearing charges at Re. 0-3-0, the landed cost ex-duty works out to Rs. 4-7-0.

12. The Cost Accounts Officers deputed by the Commission examined the accounts of (a) The Standard Furniture Co. Ltd., Kallai, Malabar, (b) The Western India Plywood Ltd., Baliapatam, Malabar, Commission's estimate of cost of production and fair ex-works price of tea chest panels made in India. (c) The Bharat Plywood and Timber Products Ltd., Baliapatam, Malabar, (d) The Assam Railways and Trading Co. Ltd., Margherita, Upper Assam, and (e) Bose Wood Works Ltd., Calcutta. The cost data collected from the five firms were examined. As the manufacturers requested that the details of the cost data should not be published, these are being forwarded to the Government of India as a separate confidential enclosure to this Report. The cost data of the Assam Railways and Trading Co. Ltd., Western India Plywood Ltd. and Bose Wood Works were considered by the Commission to be representative because manufacture of plywood and tea chest was the only activity in these factories. The Western India Plywood Ltd. gets its timber at a lower price, but it has the

disadvantage of having to pay higher freight for sale of its products. On the other hand, the Calcutta units suffer from the disadvantage of having to pay a higher price for timber, as it is brought from the Andamans. In the case of Assam units, the timber is obtained very cheap, mostly from the leased land from the Assam Government, and hence the Assam factory is not regarded as representative. The present position is that both in Bengal and South India this industry has grown fairly extensively and labour has also become skilled. It is, therefore, felt that a little more encouragement to the industry will help it to develop more fully. On the basis of the available data regarding the cost of production in different regions, we have constructed the cost for a representative unit on the following basis:-

- (i) timber at a price of Rs. 4-8-0 per c.ft.;
- (ii) casein for a price of Rs. 2,220/- per ton;
- (iii) other glue materials at the average price;
- (iv) overheads at the average; and
- (v) an yield of 27.6 sq.ft. per c.ft. of log timber.

On the above basis, we estimate that fair ex-works price of a set of panels for tea chest 19" x 19" x 24" at Rs. 5-7-9 after providing for interest on working capital and return on block at 10 per cent. on the cost of production.

13. The following statement gives comparison of the fair ex-works price of indigenous tea chests with the landed costs of imported tea chests:-

Comparison of landed cost of imported articles with the ex-works price of tea chest panels made in India.	Rs.
(a) Fair ex-works price ...	5-7-9
(b) C.i.f. price ...	4-4-0
(c) Clearing charges ...	0-3-0
(d) Landed cost ex-duty ...	4-7-0
(e) Difference between landed cost ex-duty and fair ex-works price, i.e. (a)-(d)	1-0-9
(f) Percentage of (e) on c.i.f. price ...	24% approximately

14. In the course of the inquiry, we have received sufficient evidence to show that there is still considerable prejudice against the indigenous tea chests. At the previous inquiry, the Tariff Board had allowed 15 per cent. for the prejudice factor. In the present case we feel that an allowance of 7½ per cent. will be reasonable, on the assumption that the Indian producers will show an appreciable increase in efficiency during the next few years. We, therefore, consider that the existing duty of 31½ per cent. should be continued as protective duty for a further period of four years with effect from 1st January, 1954. In fixing the period of protection, we have to take into consideration the time that the industry may take to achieve further improvement in the quality of plywood and to effect necessary efficiency in production. For this purpose, the factories will have to install more modern equipment. Some of the factories have recently begun to import plywood machinery such as Glue Spreaders, Splicers, Jointers and Drum Sanders. They are also contemplating the installation of efficient mechanical roller track veneer dryers and other plywood machines. These machines will entail the factories substantial capital expenditure. In the current year, owing to the existence of large stocks of tea chest panels carried over from 1952, the factories are unable to run their units up to their rated capacity. Some of the factories have closed down temporarily and others have been forced to slow down their production. Under these circumstances, unless protection is given for a sufficiently long period, the industry may not be prepared to incur the capital expenditure required for modernisation and expansion. Continuance of protection for a further period of four years is, therefore, considered necessary.

15. Our conclusions and recommendations are summarised as under:-

Summary of conclusions and recommendations. (i) The present annual installed capacity of the industry is about 82 lakhs chests and its production is 48 lakh chests. Of the total capacity 13.5 per cent. is located in Assam, 40.6 per cent. in West Bengal, 32.3 per

cent. in South India and the balance 13.6 per cent. in other States. [Paragraph 5]

(ii) Attention of the State Governments should be drawn to the desirability of reducing the price of timber which forms the largest item in the cost of tea chest. Such reductions will enable the industry to stand on its own legs. [Paragraph 6]

(iii) The annual domestic demand for tea chests is estimated at about 5 million sets. [Paragraph 7]

(iv) There has been considerable improvement in the quality of indigenous tea chests since the last Tariff inquiry of 1950. A large bulk of the indigenous products has been in conformity with the specifications laid down by the Indian Standards Institution. [Paragraph 8]

(v) The Tea Chest Committee should collect data regarding the actual experience of consumers about the panels manufactured with the different species of timber at present in use and make suitable recommendations for revision of the present schedule of species of timber given in the tentative specifications of the Indian Standards Institution. Stricter inspection by Government Inspectors prior to the grant of approval to new factories is recommended. [Paragraph 8]

(vi) A tea chest should ordinarily contain 115 lbs. but in no case more than 120 lbs. [Paragraph 8]

(vii) The stocks of the tea chests in the country at the end of 1952 were estimated at 41 lakhs. No imports should, therefore, be allowed in 1953. If the tea position improves and the required production of tea chests is not available from the indigenous manufacturers, a small quantity of tea chests to cover the gap between domestic production and requirements will have to be imported. In that event, the present system of linking imports with purchases from the domestic industry should be adhered to. [Paragraph 9]

(viii) The c.i.f. price of imported tea chests adapted for the purpose of comparison with the estimated fair ex-works prices of indigenous tea chests is Rs. 4-4-0. Adding clearing charges at Re. 0-3-0, the landed cost ex-duty works out to Rs. 4-7-0. [Paragraph 11]

(ix) The fair ex-works price of a set of panels for tea chests (size 19" x 19" x 24") is estimated at Rs. 5-7-9. [Paragraph 12]

(x) It is considered reasonable to allow a margin of 7½ per cent. for consumer's prejudice, as against 15 per cent. allowed at the last inquiry. This will give the indigenous industry the necessary incentive to efficiency during the next few years. Continuance of the existing protective duty of 31½ per cent. *ad valorem* is recommended for a further period of 4 years with effect from 1st January, 1954 in order to give the industry the necessary sense of security and to enable it to incur the capital expenditure required for modernisation and expansion. [Paragraph 14]

16. We wish to express our thanks to Dr. Otto Kraemer, United Nations' Plywood Expert, Mr. A.D. Khan, I.C.S., Chairman, Central Tea Board, Mr. B.J. Singh, I.F.S., Deputy Inspector-General of Forests, Ministry of Food and Agriculture (Agriculture), Government of India, Dr. Narayanamurthy, Chief Research Officer, Forest Research Institute, Dehra Dun and Mr. A.B. Rao, Technical Officer, Indian Standards Institution, for their assistance in connection with this inquiry.

B.V. NARAYANASWAMY,
Member.

B.N. ADARKAR,
Member.

B.N. DAS GUPTA,
Member.

D.K. MALHOTRA,
Secretary.

Bombay,
Dated the 26th May, 1953.

APPENDIX I

(Vide paragraph 2)

List of persons or bodies to whom the Commission's questionnaires were issued and from whom replies or memoranda were received.

* Indicates those who replied to the questionnaire or sent their memoranda.

The rest either did not reply or are not interested.

A. PRODUCERS:

ASSAM

- *1. M/s. Assam Plywood Products,
Dibrugarh.
- *2. " Assam Railways & Trading Co. Ltd.,
Margherita.
- *3. " Assam Saw Mills & Timber Co. Ltd.,
Chartered Bank Building, P. Box No. 46, Calcutta.
- 4. " Assam Timber & Stores Ltd.,
Gauhati, Assam.
- *5. " Jeypore Timber & Veneer Mills Ltd.,
Jeypore.
- *6. " Surma Match & Industries Ltd.,
Karianganj, District Cachar, Assam.
- *7. " Surma Valley Saw Mills,
Bhanga Bazar, Assam.

WEST BENGAL

- 8. " Albion Plywood Works,
9, Dalhousie Square, East, Calcutta.
- *9. " Assam Bengal Saw Mills,
4, Clive Ghat Street, Calcutta.
- *10. " Assam Bengal Veneer Industries,
9, Clive Row, Calcutta.
- *11. " Asiatic Plywood Industries,
23, Strand Road, Calcutta.
- *12. " Beliaghata Timber Works Ltd.,
28B, Chawalpatty Road, Calcutta-10.
- *13. " Bandoo Plywood Works,
98, Masjidbari Street, Calcutta.
- 14. " Bagdogra Plywood Factory,
Bagdogra.

A. PRODUCERS: (WEST BENGAL Contd.)

15. M/s. Bengal Plywood Manufacturing Co.,
2, Commercial Buildings, Calcutta.
- *16. " Bengal Bobbin & Plywood Co. Ltd.,
44-46, Canning Street, Calcutta.
- *17. " Bengal Veneer & Saw Mills,
Siliguri.
- *18. " Bose Wood Works, Ltd.,
9, Clive Row, Calcutta.
- *19. " B. S. & Co.,
71-4, Netaji Subhas Road, Calcutta.
20. " Calcutta Plywood Manufacturing Co.,
29, Strand Road, Calcutta.
- *21. " Central Trading Co. Ltd.,
101/2, Ultadanga Main Road, Calcutta-4.
- *22. " Crossley & Towers Ltd.,
3, Robinson Street, Calcutta-16.
- *23. " Das & Co.,
32, Chawalpatty Road, Calcutta.
- *24. " Eagle Plywood Industries Ltd.,
35, Chittaranjan Avenue, Calcutta-12.
- *25. " East India Plywood Co. Ltd.,
Cooch Behar.
- *26. " Enco Plywood & Saw Mills Industries Ltd.,
Siliguri.
27. " Eastern Plywood Manufacturing Co.,
47, Khengrapati Street, Calcutta.
- *28. " Great Indian Plywood Manufacturing Co.,
76, Jessore Road, Dum Dum.
- *29. " Ganges Plywood Manufacturing Co. Ltd.,
35, Dent Mission Road, Calcutta.
30. " India Plywood Co.,
33, S.K. Dev Road, Patipukar, Dum Dum.
- *31. " Hindusthan Timber Industries,
41, Chawalpatty Road, Calcutta-10.
- *32. " Kasipur Plywood Co.,
2, Dalhousie Square (East), Calcutta-1.
33. " Kamal Brothers,
20, Sarish Neogi Road, Calcutta.
- *34. " Madarinat Veneer & Saw Mills Ltd.,
P-12, Mission Row Extension, Calcutta.

A. PRODUCERS: (WEST BENGAL Contd.)

- *35. M/s. National Plywood Industries,
6, Gorpada Sarkar Lane, Daspara, Calcutta-4.
- 36. " National Saw & Plywood Works,
46, Strand Road, Calcutta.
- *37. " National Timber Industries,
3, Rashmoni Bazar Road, Beliaghata, Calcutta-10.
- *38. " Plywood Manufacturers' Co-operative Society Ltd.,
1, Central Circular Road, Calcutta-4.
- *39. " S.S. Mookerji,
29, Parkside Road, Calcutta-26.
- *40. " Taj Plywood Products,
Main Road, Calcutta-4.
- 41. " Union Plywood Co. Ltd.,
1, Commercial Buildings, Netaji Subhas Road,
Calcutta.
- 42. " Varat Plywood,
67-B, Netaji Subhas Road, Calcutta.
- *43. " Woodcraft Products Ltd.,
Cooch Behar.

BIHAR

- *44. " Mehta Bros.,
Hajipur, Bihar.

BOMBAY

- *45. " Indian Plywood Manufacturing Co. Ltd.,
9, Wallace Street, Fort, Bombay.
- 46. " Karnatak Industrial & Plywood Co. Ltd.,
Dharwar.

MADHYA PRADESH

- 47. " Gopal Plywood Industries,
Madhu Mahal, Jubbulpore.

ORISSA

- *48. " Woodcraft Industries (India) Ltd.,
H.O. Tulsipur, Cuttack.

MADRAS AND TRAVANCORE-COCHIN STATE

- *49. " Bharat Plywood & Timber Products,
Baliapatam, North Malabar.

A. PRODUCERS: (MADRAS AND TRAVANCORE-COCHIN STATE Contd.)

- *50. M/s. Eastern Plywood Co. Ltd.,
Feroke, South Malabar.
 - *51. " Hunsur Plywood Works,
Hunsur, Mysore State.
 - 52. " Hindustan Plywoods,
P.O. Box 11, Cannanore, North Malabar.
 - *53. " Kerala Plywood Co. Ltd.,
P.O. Kallai, South Malabar.
 - *54. " Malabar Plywood Works,
Feroke, South Malabar.
 - 55. " Malabar Produce Marketing Co. Ltd.,
Mattanchari, Cochin.
 - *56. " Mysore Commercial Union Ltd.,
P.O. Box No. 89, Bangalore-1.
 - *57. " Phoenix Plywoods,
Kottayam, Travancore-Cochin.
 - *58. " Radhalaxmi Hoslery & Match Factory,
Kallai, South Malabar.
 - *59. " Standard Furniture Co. Ltd.,
Kozhikode-3 (Malabar).
 - *60. " South India Plywood Industries,
Market Landing, Kottayam, Travancore.
 - *61. " Swaraj Plywood Works,
Darragh Street, Kottayam, Travancore.
 - *62. " Travancore Plywood Industries Ltd.,
Trivandrum, Travancore State.
 - 63. " Travancore Timber & Products,
Kottayam, Travancore State.
 - *64. " Western India Plywood Ltd.,
P.O. Baliapatam, Malabar.
- UTTAR PRADESH
- 65. " Plywood Products,
Sitapur, U.P.

B. ASSOCIATIONS:

- *1. All India Plywood Mills Association,
5, Clive Ghat Street, Calcutta-1.
- *2. Bengal Plywood Manufacturers' Association,
36, Brabourne Road, Calcutta-1.
- 3. Eastern India Teacheat & Plywood Manufacturers'
Association, Chartered Bank Building, Calcutta.

B. ASSOCIATIONS: (Contd.)

4. Indigenous Plywood Manufacturers' Association,
19, Strand Road, Calcutta.
- *5. Plywood Manufacturers' Association of India,
P-11, Mission Row Extension, Calcutta-1.
- *6. Plywood Manufacturers' Association of West Bengal,
4, Clive Ghat Street, Calcutta-1.
- *7. South Indian Plywood Manufacturers' Association,
Feroke, South Malabar.
- *8. West Coast Industrialists' Association (Regd.),
Malabar & Pioneer Hosiery Buildings,
Chalapuram P.O., Calcutt.

C. IMPORTERS:

1. The Acme Chest Co. Ltd.,
Netaji Subhas Road, Calcutta.
- *2. M/s. Brooke Bond (India) Ltd.,
Brooke House, P.O. Box No. 187, Calcutta.
- *3. " Davenport & Co. Ltd.,
P.O. Box No. 184, 6, Church Lane, Calcutta.
4. " The English & Scottish Joint Co-operative
Wholesale Society Ltd.,
P.O. Box No. 89, Calcutta.
- *5. " Gladstone Lyall & Co. Ltd.,
4, Fairlie Place, Calcutta.
- *6. " James Finlay & Co. Ltd.,
2, Netaji Subhas Road, Calcutta.
- *7. " James Warren & Co. Ltd.,
P.O. Box No. 154, 18, Netaji Subhas Road,
Calcutta.
- *8. " McLeod & Co. Ltd.,
3, Netaji Subhas Road, Calcutta.
- *9. " The Tea Chest & Plywood Trades Association,
P-11, Mission Row Extension, Calcutta-1.
- *10. " Venesta Ltd.,
4, Mangoe Lane, Calcutta.

D. CONSUMERS:

- *1. M/s. A.V. Thomas & Co.,
Alleppey.
- *2. " Aspinwall & Co. Ltd.,
Cochin.

D. CONSUMERS: (Contd.)

3. The Central Travancore Planters' Association,
Peermade & Vandiperyar, Travancore.
4. The Controller of Stores,
Central Railway, Gipstore Lane, Lower Parel,
Bombay.
5. M/s. Darragh Snail & Co.,
Alleppey.
- *6. " Davenport & Co. Ltd.,
P.O. Box No. 184, 6, Church Lane, Calcutta.
7. " General Motors (India) Ltd.,
P.O. Box No. 39, Bombay-1.
- *8. " Harisons & Crossfield Ltd.,
Quilon.
- *9. " Indian Tea Association,
Post Box 280, Royal Exchange, Calcutta.
- *10. " James Finlay & Co. Ltd.,
P.O. Box No. 209, 2, Netaji Subhas Road,
Calcutta.
- *11. " Kanan Devan Planters' Association,
Madupatty Estate, Mattupatti P.O., Travancore.
12. " Kothari & Sons,
P. Box No. 267, Oriental Buildings,
Armenian Street Madras.
- *13. " Malayalam Plantations Ltd.,
Quilon (South India).
14. " Nuddea Tea Co. Ltd.,
Totapara Tea Estate, P.O. & T.O. Banarkat,
District Jalpaiguri, West Bengal.
- *15. " Planters' Union,
162, Bow Bazar Street, Calcutta-12.
16. " Pierce Leslie & Co. Ltd.,
Cochin.
17. " Sunderdas Saw Mills,
Opp. Reay Road Station, Bombay-10.
- *18. The Chest & Plywood Trades Association,
P-11, Mission Row Extension, Calcutta-1.
- *19. United Planters' Association of Southern India,
"Glen View", Coonoor, Nilgiris.
20. " Volkart Bros.,
Cochin.

APPENDIX II

(Vide paragraph 2)

List of persons who attended the public inquiry
on 10th & 11th February, 1953

PRODUCERS:

1. Mr. N.N. Bose	}	Representing	Plywood Manufacturers' Association of India, P-11, Mission Row Extension, Calcutta
2. Mr. B.M. Khaitan			
3. Mr. D.M.S. Rao		"	South Indian Plywood Manufacturers' Association, Feroke, South Malabar.
4. Mr. Mihir Ranjan Motayed	}	"	Plywood Manufacturers' Association of West Bengal, 4, Clive Ghat Street, Calcutta-1.
5. Mr. Suresh Chandra Mitra			
6. Mr. B. Sen	}	"	All India Plywood Mills Asscn., 36, Brabourne Road, Calcutta.
7. Mr. Das Gupta			
8. Mr. R. Banerjee		"	Bengal Plywood Manufacturers' Association, 36, Brabourne Road, Calcutta.
9. Col. Eyre Higgins		"	Assam Railways & Trading, Margherita, Assam.
10. Mr. V.J. Nedingadi		"	Standard Furniture Co. Ltd., Kazhikode-3(Malabar).
11. Mr. A.K. Kadra Kutty		"	Western India Plywoods Ltd., P.O. Baliapatam, Malabar.
12. Mr. Haridas Gordhandas		"	Bharat Plywood & Timber Products Ltd., Baliapatam, Malabar.

PRODUCERS: (Contd.)

- | | | |
|--------------------------|--------------|---|
| 13. Mr. T.P. Chakravarty | Representing | Eagle Plywood Industries Ltd.,
35, Chittaranjan Avenue, Calcutta-12. |
| 14. Mr. R.B. Gupta | " | Assam Valley Plywood Ltd.,
Assam. |
| 15. Mr. K.B. Parekh | " | Mysore Commercial Union Ltd.,
P.O. Box No. 89,
Bangalore-1. |
| 16. Mr. K.R. Lauly | " | Indian Plywood Manufacturing Co. Ltd.,
9, Wallace Street,
Fort, Bombay. |
| 17. Mr. N.D. Bhatia | " | Karnatak Industrial & Plywood Co. Ltd.,
Dharwar. |
| 18. Mr. D.P. Ashar | " | Sunderdas Saw Mills,
Opp. Reay Road Station,
Bombay-10. |
| 19. Mr. J. Mathai | " | Phoenix Plywoods,
Kottayam,
Travancore-Cochin. |
| 20. Mr. G.H. Davey | " | Assam Saw Mills & Timber Co. Ltd.,
Chartered Bank Building,
P.O. Box 46,
Calcutta. |

IMPORTERS:

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|----------------------|---|--|
| 21. Mr. Ewing | " | Venesta Ltd.,
4, Mangoe Lane,
Calcutta. |
| 22. Mr. K. Chowdhary | " | Tea Chest & Plywood Trades Association,
P-11, Mission Row Extension,
Calcutta-1. |

CONSUMERS:

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|---------------------|---|--|
| 23. Mr. R.G. Waller | " | Indian Tea Association,
Post Box 280,
Royal Exchange,
Calcutta. |
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CONSUMERS: (Contd.)

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|------------------------------|--------------|---|
| 24. Mr. K.N. Anantasivan | Representing | United Planters' Association of Southern India, 'Glen View', Coonoor, Nilgiris. |
| 25. Mr. Narendra Prasad Roy. | " | Indian Tea Planters' Association, Jalpaiguri. |

OFFICIALS:

- | | | |
|----------------------------|---|---|
| 26. Mr. A.D. Khan, I.C.S. | " | Central Tea Board, Calcutta. |
| 27. Mr. Lobo Prabhu | " | Government of Madras. |
| 28. Mr. B.J. Singh, I.F.S. | " | Inspector General of Forests, Ministry of Agriculture, Government of India. |
| 29. Dr. A.S. Sharma | } | Development Wing, Ministry of Commerce & Industry, Government of India. |
| 30. Mr. K.R. Malhotra | | |
| 31. Mr. Rao | " | Indian Standards Institution, 19, University Road, Delhi. |
| 32. Dr. D. Narayanamurthy | " | Forest Research Institute, & Colleges, Dehra Dun. |

OTHERS:

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|----------------------|--------------------------------|
| 33. Dr. Otto Kraemer | United Nations Plywood Expert. |
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APPENDIX III
(Vide paragraph 5)

Statement showing the year of approval, number of workers employed, capital invested, annual installed capacity and actual production for the approved plywood and tea chest manufacturers in India

Sl. No.	Name of the firm	Year of approval	Total number of workers employed in 1952	Capital invested in 1952 Rs.	Annual installed capacity as furnished by the Ministry. No. of sets	P R O D U C T I O N		
						1950 No. of sets	1951 No. of sets	1952 As furnished by the Central Tea Board. No. of sets
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ASSAM								
1.	M/s. Assam Plywood Products	1950	100	513,600	60,000	39,876	98,936	111,073
2.	" Assam Railways & Trading Co. Ltd.	1947	303	2,979,698	340,000	277,398	336,002	667,398
3.	" Assam Sawmills & Timber Co. Ltd.	1948	633	1,399,998	410,000	420,419	276,120	61,464
4.	" Assam Timber & Stores Ltd.	N. A.	N. A.	N. A.	60,000	N. A.	N. A.	31,528
5.	" Assam Forest Products Ltd.	N. A.	N. A.	N. A.	N. A.	N. A.	N. A.	14,672
6.	" Assam Valley Plywood Ltd.	N. A.	N. A.	N. A.	N. A.	N. A.	N. A.	11,766
7.	" Jeyapore Timber & Veneer Mills Ltd.	1950	71	391,615	60,000	39,282	81,422	106,482
8.	" Surma Match and Industries Ltd.	1951	96	221,050	100,000	4,968	34,876	74,390
9.	" Surma Valley Sawmills	1951	N. A.	286,500	75,000	Nil	2,376	9,175
TOTAL: (ASSAM)			1,103	5,774,369	1,105,000	782,142	827,733	976,927
WEST BENGAL								
10.	M/s. Albion Plywood Works	N. A.	N. A.	N. A.	240,000	754	23,680	61,186
11.	" Asiatic Plywood Industries	1952	87	150,000	100,000	Nil	Nil	46,880
12.	" Assam Bengal Sawmills	1951	22	86,400	40,000	Nil	5,887 (Aug.-Dec.)	9,236
13.	" Assam Bengal Veneer Industries, Calcutta.	1948	170	1,532,608	170,000	108,964	152,537	301,299
14.	" Assam Bengal Veneer Industries Oodlabari.	1951	100	201,220	140,000	Nil	30,154 (Oct.-Dec.)	100,433
15.	" Bellaghata Timber Works Ltd.	1951	35	93,000	40,000	Nil	9,266	19,776
16.	" Bagdogra Plywood Factory	N. A.	N. A.	N. A.	75,000	Nil	Nil	16,006

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APPENDIX III - Contd.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
17.	M/s. Bando Plywood Works	1951	144	80,461	80,000	Nil	5,428	14,472
18.	" Bengal Plywood Manufacturing Co.	N.A.	N.A.	N.A.	120,000	86,788	112,705	106,995
19.	" Bengal Bobbin & Plywood Co.	1950	14	280,000	90,000	Nil	4,299	80,148
20.	" Bengal Veneer & Sawmills	1950	206	252,282	110,000	38,345	58,306	46,216
21.	" Bose Wood Works	1947	77	176,000	100,000	89,286	75,909	99,507
22.	" B. S. & Co. (Mill No. 1)	1950	N.A.	181,698	100,000	56,547	65,920	98,886
23.	" B. S. & Co. (Mill No. 2)	N.A.	N.A.	N.A.	N.A.	Nil	Nil	4,082
24.	" Calcutta Plywood Manufacturing Co.	N.A.	N.A.	N.A.	90,000	Nil	Nil	113,915
25.	" Central Trading Co. Ltd.	1951	34	86,300	40,000	85,774	25,320	38,925
26.	" Crossley & Towers Ltd.	1951	38	108,000	40,000	Nil	Nil	30,775
27.	" Das & Co.	1951	24	80,000	40,000	Nil	9,379	17,822
28.	" Eagle Plywood Industries (India)	1951	100	480,000	70,000	Nil	Nil	78,248
29.	" East India Plywood Co. Ltd.	1949	106	800,000	180,000	41,256	76,488	96,998
30.	" Eco Plywood & Sawmills Industries Ltd.	1950	185	236,227	110,000	85,061	95,920	95,700
31.	" Omega Plywood Manufacturing Co.	N.A.	N.A.	N.A.	40,000	Nil	Nil	13,200
32.	" Orsat Indian Plywood Manufacturing Co.	1950	180	38,500	140,000	92,296	154,025	232,016
33.	" Hindustan Timber Industries	1951	38	70,000	40,000	Nil	10,379	21,754
34.	" India Plywood Co.	N.A.	N.A.	N.A.	75,000	N.A.	N.A.	4,000
35.	" Jay Engineering Works	N.A.	N.A.	N.A.	N.A.	Nil	Nil	Nil
36.	" Kashi Pur Plywood Co.	1950	120	400,000	180,000	77,879	125,668	157,680
37.	" Kamal Brothers	N.A.	N.A.	N.A.	40,000	N.A.	N.A.	3,000
38.	" Kharaihat Veneer & Sawmills Ltd.	1950	145	222,805	210,000	89,626	95,544	80,825
39.	" National Plywood Industries	1951	51	75,801	40,000	Nil	12,211	27,016
40.	" National Timber Industries	1951	42	189,282	40,000	Nil	1,555	29,488
41.	" National Saw and Plywood Works	N.A.	N.A.	N.A.	40,000	N.A.	N.A.	7,980
42.	" Plywood Manufacturers' Co-operative Society Ltd.	1951	37	80,000	40,000	Nil	Nil	26,873
43.	" Rachalaxmi Hoisery & Match Factory	1952	87	50,000	40,000	Nil	Nil	17,080
44.	" R. S. Hookerji	1951	38	80,000	40,000	Nil	5,889	12,480

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As per Annexure - I - Contd.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
45.	M/s. Taj Plywood Products	1951	50	52,427	50,000	18,064	36,561	46,162	
46.	" Union Plywood Co. Ltd.	N.A.	N.A.	N.A.	170,000	66,180	115,497	66,742	
47.	" Varat Plywood	N.A.	N.A.	N.A.	170,000	111,604	128,273	147,687	
48.	" Woodcraft Products Ltd.	1950	135	534,000	170,000	73,082	103,453	173,373	
TOTALS (WEST BENGAL)				2,191	4,374,871	5,336,000	952,200	1,562,928	2,523,928
BHARAT									
49.	M/s. Mehta Brothers	1951	69	371,000	60,000	Nil	5,490	N.A.	
BOMBAY									
50.	M/s. Indian Plywood Manufacturing Co.	1947	325	2,240,000	809,000	Nil	10,217	97	
51.	" Karnatak Industrial & Plywood Co. Ltd.	N.A.	N.A.	N.A.	280,000	Nil	31,572	36,466	
TOTALS (BOMBAY)				325	2,240,000	789,000	-	41,789	36,563
MADHYA PRADESH									
52.	M/s. Gopal Plywood Industries	N.A.	N.A.	N.A.	60,000	Nil	12,443	32,525	
53.	" Sarda Plywood Industries	N.A.	N.A.	N.A.	N.A.	Nil	Nil	Nil	
ORISSA									
54.	M/s. Woodcraft Industries (India) Ltd.	N.A.	N.A.	N.A.	200,000	Nil	10,891	5,540	
MADRAS AND TRAVANCORE-COCHIN STATE									
55.	M/s. Bharat Plywood & Timber Products	1947	127	450,000	100,000	29,454	70,818	64,186	
56.	" Eastern Plywood Co. Ltd.	1950	103	201,835	190,000	43,731	82,458	51,180	
57.	" Kerala Plywood Co. Ltd.	1947	37	100,000	270,000	13,696	5,498	1,900	
58.	" Malabar Plywood Works	1951	114	572,095	100,000	51,051	64,139	102,214	
59.	" Malabar Produce & Marketing Co. Ltd.	N.A.	N.A.	N.A.	100,000	14,480	11,976	20,279	
60.	" Mysore Commercial Union	1947	517	4,400,000	230,000	34,716	114,188	154,742	
61.	" Phoenix Plywood	1947	51	120,000	60,000	40,874	67,156	67,237	
62.	" Standard Furniture Co., Kallal	1947	107	400,000	180,000	48,736	117,590	51,745	
63.	" Standard Furniture Co., Chalakkudi	1947	111		180,000	36,440	28,759	76,270	
64.	" South India Plywood Industries	1947	28	300,000	150,000	70,324	87,018	103,608	
65.	" Svaraj Plywood Works	1949	46	100,000	90,000	20,579	26,811	32,400	
66.	" Travancore Plywood Industries Ltd.	1950	174	1,015,415	350,000	57,953	99,407	124,270	
67.	" Western India Plywood Ltd.	1947	490	298,832	640,000	111,327	201,939	409,556	
TOTALS (MADRAS & TRAVANCORE-COCHIN STATE)				1,945	7,945,177	2,640,000	562,760	1,085,487	1,256,561
GRAND TOTAL:				5,653	27,706,207	8,179,000	2,317,092	3,485,528	4,835,149

N.A. - Indicates that information is not available.