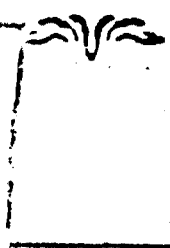


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REPORT
ON THE
WORKING
OF THE
INDIAN
SOFT COKE CESS COMMITTEE

30th June, 1932.

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SOFT COKE CESS COMMITTEE

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COOKING



WEEP
While you
COOK
with
CHARCOAL
or
WOOD

WORK
While you
COOK
with
SOFT COKE



MADE EASY

WHY USE CHARCOAL OR WOOD WHEN YOU CAN GET
SOFT COKE AT QUITE A CHEAPER RATE

Report on the working of the Indian Soft Coke Cess Committee, 30th June. 1932.

The question as to what action should be taken to increase the demand for Indian coal has been engaging the attention of the Indian Coal Trade for many years.

The present depressed state of the Trade is due to great disparity between demand and supply.

In order to recapture the outside overseas markets, the Government of India established the Indian Coal Grading Board to ensure that only the best quality of Indian Coal is exported outside India and the next question was the one of increasing the demand for coal in the country, specially for second class coal.

As a domestic fuel, coal is very scantily used at present in India and it was considered that the popularisation of Soft Coke as a domestic fuel would benefit the second class coal industry in India. It was therefore found advisable to provide for the creation of a fund to be expended by a Committee specially constituted in this behalf for the promotion of the interests of the Soft Coke Industry in the Provinces of Bengal and Bihar & Orissa by levying a Cess of annas -/2/- per ton on all Soft Coke despatched by rail from Collieries in the said Provinces. Accordingly the Indian Legislative Assembly passed an Act called the "INDIAN SOFT COKE CESS ACT, 1929" (ACT VIII of 1929) which received the assent of the Governor General on the 1st October, 1929. A copy of the Act and Rules made thereunder will be found at Appendix "A." In pursuance of the said Act a Committee was formed.

The constitution of the Committee on 31st March, 1932 was as follows :—

President.

C. S. Whitworth, Esq., C.I.E.,
Chief Mining Engineer, Railway Board—Ex-Officio.

Members.

Rai A. C. Banerjee Bahadur, M.A.,
Nominated by the Govt. of Bengal.

S. R. Zaman, Esq., I.C.S.,
Nominated by the Govt. of Bihar and Orissa.

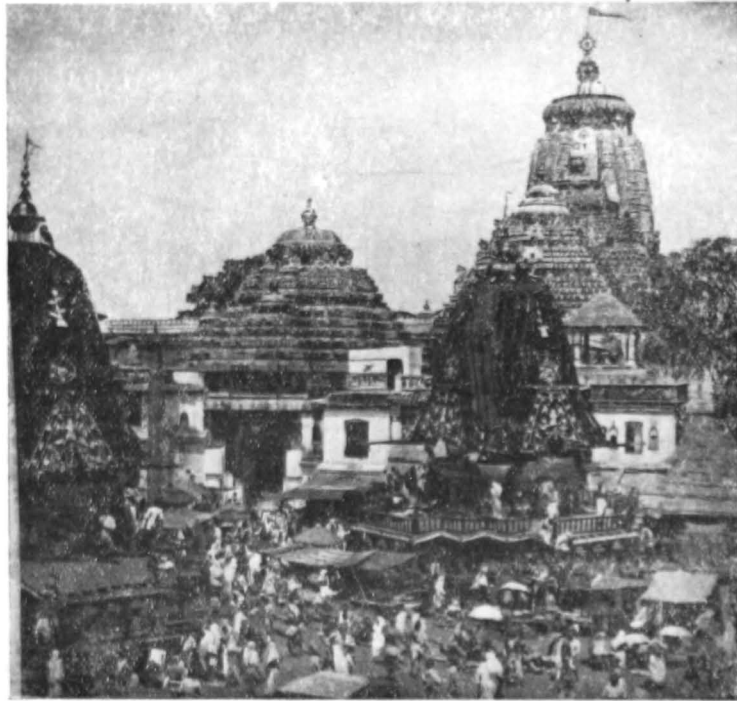
K. Dutt, Esq.,
A. L. Ojha, Esq.,
M. N. Mookherjee, Esq., M.L.C.,
S. C. Ghosh, Esq.,
N. H. Ojha, Esq.,
Rao Bahadur D. D. Thacker,
P. C. Mookherjee, Esq.,
J. A. McKerrow, Esq., M.L.C.,
Nominated by the Indian Mining Association.

Nominated by the Indian Mining Federation.

S. N. Banerjee, Esq., *Secretary.*

The Act came in force from the 21st June, 1930.

Several factors appear to have handicapped the popularity of Soft Coke as a domestic fuel. The Coal-fields are situated at one end of the country and the cost of coke *plus* the railway freight thereon to places situated at long distances from the Collieries has placed this commodity at a disadvantage and in many places it has never been heard of as a "domestic fuel." The Committee therefore decided to start intensive propaganda work in Northern and Western India, to begin with.



A view of the propaganda work at the famous Car Festival at Puri.

The line of propaganda chalked out during the last year was vigorously pushed on and an intensive campaign was carried out in the principal towns in the Punjab, United Provinces, Bombay and Orissa. Pictorial posters were displayed at vantage points in the principal towns and on important Railway Stations in Northern and Western India. Pictorial pamphlets, hand-bills and folders explaining the advantages of Soft Coke over other fuels and also giving directions for using Soft Coke were freely distributed in order to initiate the general public in the use of Soft Coke.

A wide publicity campaign was also conducted through Newspapers, with good results. Soft Coke was also advertised by means of coloured slides and through this Committee's film "Domestic Trouble" which was shown in almost all important towns. The Committee have since arranged for the film to be shown free to the general public. Pictorial Enamel Signs have also been displayed at the principal stations of the Railways in Northern and Western India.

Advantage was taken of the "Rath Jatra" or the famous Car festival at Puri where a huge concourse of people from all parts of India gathered during July 1931. A very successful campaign was carried out under the able direction of N. P. Thadani, Esq., I.C.S., Collector of Puri and late member of this Committee. Similar advantage was taken of the Magh Mela at Allahabad during January 1932. The Committee also participated in the Nauchandi Industrial Exhibition held in Meerut and was awarded a Silver Medal by the District Board for practical demonstration in the easy lighting of Soft Coke.

The Committee opened propaganda Centres with Offices at Benares, Allahabad, Agra, Delhi, Lahore, Amritsar, Ahmedabad and Bombay and engaged additional propaganda staff to tackle these areas by house to house propaganda. Ladies have been engaged to carry on the work in the Zenana as well. Practical demonstrations for burning Soft Coke were freely given by the staff during the course of their daily work. Sample of Soft Coke and portable ovens were distributed free to the public.

The Committee issued a Publication in October, 1931. It contained the Soft Coke Cess Act, the Rules made thereunder and much useful information about Soft Coke. The publication was widely distributed amongst the Manufacturers and Consumers of Soft Coke. The Committee also issued a Wall Calendar for the year 1932.

The cost of marketing Soft Coke in Bombay, the Punjab and certain parts of the United Provinces is very high on account of heavy Railway Freight and in order that Soft Coke might compete successfully with other kinds of fuel the question of reducing the Railway Freight was taken up with the principal Railways but owing to financial stringency this did not materialise. It is however gratifying to note that through the efforts of the Committee "Soft Coke" has been exempted from the 15% surcharge on Railway Freight recently imposed by the Railways on Coal and Coke, etc.

In response to the general notification issued in July 1930 the names of Colliery Owners and Manufacturers of Soft Coke as also the names of Dealers and Depot Holders of Soft Coke have been registered and every endeavour is made by this Committee and its Officers to bring the Colliery



A typical Indian Colliery where Soft Coke is manufactured.

Owners, Dealers and consumers of Coke in touch with each other with a view to popularise the use of Soft Coke.

The names and addresses of Depot Holders and Dealers in Soft Coke at various towns will be found at Appendix "B."

The various rates paid for different kinds of fuel used for domestic purposes *viz.*, wood, charcoal, cow-dung and Soft Coke have also been obtained. (Appendix "C.")

A list of Colliery Owners and Manufacturers of Soft Coke will be found in Appendix "D."

A statement showing the quantity of Soft Coke despatched from the Bengal and Bihar & Orissa Coal-fields during the past 15 years will be found in Appendix "E."

A statement showing the *prospects* of Soft Coke capturing the trade in domestic fuel at certain important stations will be found in Appendix "F."

A statement showing the approximate cost of Soft Coke per ton f.o.r. at certain important towns will be found at Appendix "G."

In order that good Soft Coke might be available to the public at a reasonable rate the Committee opened Selling Depots at Allahabad, Agra, Delhi, Amritsar, Lahore, Ahmedabad, Bombay and Meerut and the Selling Agencies were given to responsible people. Soft Coke has also been shipped to Rangoon with a view to finding a market there. The names of the Selling Agents and the situation of the depôts in different towns will be found in Appendix "H."

For facility and convenience of the public the Committee have also opened branch offices in the following towns:—

Allahabad	...	No 2, Hewett Road, Allahabad.
Agra	...	3381, Chillee Int, Agra.
Delhi	...	Moti Katra, Egerton Road, Delhi.
Amritsar	...	Hall Bazar, Amritsar.
Lahore	...	Jia Ram Buildings, Nila Gambad, Anarkali, Lahore.
Bombay	...	York Buildings, 232, Hornby Road, Fort, Bombay.
Ahmedabad	...	Lal Darwaja, Ahmedabad.
Lucknow	...	No. 1, Karimulla Buildings, Abbot Road, Lucknow.
Cawnpore	...	Dr. Samad Buildings, L a t o u c h e Road, Cawnpore.
Meerut	...	Ram Ashram Buildings, 78, Alimpura Mahalla, Meerut Cantt.

The public may enquire at these offices for particulars of Soft Coke. The Officers of this Committee whenever required will show to the public the method of burning Soft Coke by practical demonstrations and will also render all possible help in obtaining their requirements of Soft Coke.

A statement of the audited accounts of the Committee for the year 1931-32 will be found in Appendix "I."

The Office of the Indian Soft Coke Cess Committee is in the Secretariat Buildings, 1, Council House Street, Calcutta and the Committee welcome enquiries of any description in connection with the Soft Coke Industry.

Appendix A.

**ACT No. VIII of 1929
and
RULES MADE THEREUNDER.**

ACT No. VIII of 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the
1st October, 1929.)*

**An Act to provide for the levy of a cess on soft coke
despatched by rail from collieries in the provinces
of Bengal and Bihar & Orissa.**

WHEREAS it is expedient to provide for the creation of
a fund to be expended by a Committee specially con-
stituted in this behalf for the promotion of the interests of
the soft coke industry in the provinces of Bengal and Bihar
& Orissa ;

AND WHEREAS for this purpose it is expedient to levy a
cess on soft coke despatched by rail from collieries in the
said provinces ;

It is hereby enacted as follows :—

Short title, extent and
commencement.

1. (1) This Act may be called the
Indian Soft Coke Cess Act, 1929.

(2) It extends to the whole of British
India, except Aden.

(3) It shall come into force on such
date as the Governor General in Council
may, by notification in the Gazette of
India, appoint.



Soft Coke being loaded into wagons for despatch.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

- (a) "Committee" means the Soft Coke Cess Committee constituted under section 4;
- (b) "prescribed" means prescribed by rules made under this Act; and
- (c) "soft coke" means all coke which is unsuitable for metallurgical purposes.

3. (1) There shall be levied and collected on all soft coke despatched by rail from collieries in the provinces of Bengal and Bihar & Orissa a cess at the rate of two annas per ton.

Imposition of soft
coke cess.

(2) The cess shall be collected by the Railway Administrations concerned by means of a surcharge on freight and shall be paid to the Committee, after deduction of the expenses of collection (if any), in such manner as may be prescribed.

4. (1) The Governor General in Council shall constitute a Committee, consisting of the following members, to receive and expend the proceeds of the cess :—

Constitution of Soft
Coke Cess Committee.

- (i) the Chief Mining Engineer to the Railway Board, *ex-officio*;
- (ii) one person nominated by the Local Government of Bengal;
- (iii) one person nominated by the Local Government of Bihar and Orissa;
- (iv) seven persons nominated by the Indian Mining Federation; and

(v) one person nominated by the Indian Mining Association :

Provided that, if within the period prescribed in this behalf, any authority or body fails to make any nomination which it is entitled to make under this section, the Governor General in Council may himself nominate a member to fill the vacancy.

(2) The Chief Mining Engineer to the Railway Board shall be *ex-officio* President of the Committee.

(3) Where a nominated member dies, resigns, ceases to reside in British India or becomes incapable of acting, the Governor General in Council may, on the recommendation of the authority or body which would have been entitled to make the nomination if it had been a first nomination under sub-section (1), or where such recommendation is not made within the prescribed period, then on his own initiative, nominate a person to fill the vacancy.

(4) No act done by the Committee shall be questioned on the ground merely of the existence of any vacancy in, or any defect in the constitution of the Committee.

5. The proceeds of the cess and any other monies Application of proceeds of soft coke cess. received by the Committee shall be applied to meeting the expenses of the Committee and the cost of such measures as it may consider advisable to take for promoting the sale and improving the methods of manufacture of soft coke.

6. (1) The Committee shall keep accounts of all Keeping and auditing of accounts. monies received and expended under section 5.

(2) Such accounts shall be examined and audited annually by auditors appointed in this behalf by the Governor General in Council; and such auditors may disallow any item which has, in their opinion, been expended out of any monies so received otherwise than as directed by or under this Act.

(3) If any item is disallowed, an appeal shall lie to the Governor General in Council, whose decision shall be final.

7. (1) The Governor General in Council may, after consulting the Committee and after previous publication, make rules to carry out the purposes of this Act.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) the regulation of the nomination of members of the Committee, and the procedure of the Committee,
- (b) the regulation of the levy, collection and payment of the cess, and
- (c) the form of accounts to be kept and the publication of an abstract of such accounts with the report of the auditors thereon.

(3) All such rules shall be published in the Gazette of India.

8. Sections 2 to 7 shall remain in force only until the

Time during which sections 2 to 7 are to remain in force. 31 December, 1934 :

Provided that the Governor General in Council may, on the recommendation of the Committee, declare by

notification in the Gazette of India that the said sections shall continue in force for any further period specified in such notification.

9. When Sections 2 to 7 cease to be in force, all monies
Disposal of surplus and other property in the possession
proceeds. of the Committee shall revert to His
Majesty.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE.

Simla, the 14th June, 1930.

No. 1345-C. (6).—In exercise of the powers conferred by section 7 of the Indian Soft Coke Cess Act, 1929 (VIII of 1929), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by sub-section (1) of the said section, namely :—

1. These rules may be called the Soft Coke Cess
Short title. Committee Rules.

Definition. 2. In these rules—

“ The Act ” means the Soft Coke Cess Act, 1929.

Part I.—Nomination of Members of the Committee and the procedure of the Committee.

3. When a vacancy occurs in the case of a nominated
Nominations to fill vacancies. member of the Committee or at any time within two months of the date when such a vacancy will occur in the ordinary course of events, the President of the Committee shall by notice in writing call upon the body concerned to nominate a person to fill the vacancy, and the nomination shall be made within thirty days of the date on which the President calls for the same.

4. (1) Save as otherwise provided in these rules, a nominated member of the Committee shall hold office for three years from the date of his nomination, and shall be eligible for re-nomination.

Term of Office of Members of the Committee.

(2) A member nominated to fill a casual vacancy or a member appointed by the Governor General in Council on failure of any of the local Governments or bodies mentioned in section 4 (1) of the Act to make a nomination, shall hold office so long as the member whose place he fills would have been entitled to hold office if the vacancy had not occurred or the nomination had been made, as the case may be.

5. A member of the Committee may resign his office by letter addressed to the President of the Committee.

Resignation.

6. (1) Before a member of the Committee leaves India—

Absence from India.

- (a) he shall intimate to the President of the Committee the date of his departure from and the date of his expected return to India; and
- (b) if he intends to be absent from India for a longer period than six months, he shall tender his resignation.

(2) If any member leaves India without taking either of the courses mentioned in sub-rule (1), he shall be deemed to have resigned with effect from the date of his departure from India.

7. Any member shall be deemed to have vacated his
Removal from the
Committee. seat on the Committee—

- (a) if he becomes bankrupt or insolvent or suspends payment or compounds with his creditors, or
- (b) if he is convicted of any offence which is punishable under the Indian Penal Code and is under the provisions of the Criminal Procedure Code non-bailable, or
- (c) if he is absent from meetings of the Committee during a period of three consecutive months without special leave of absence from the Committee.

8. The Committee shall meet at least once every month
Time and place of
meetings. and shall hold its meetings in Calcutta or at such other place as the President may think fit.

9. The President of the Committee may at any time
Power to call meetings. call a meeting of the Committee and shall do so if a requisition for that purpose is presented to him by six members of the Committee.

10. Seven clear days at least before any meeting of
Notice of meetings. the Committee notice of the time and place of the intended meeting, signed by the President, shall be left at or posted to the usual place of residence of every member of the Committee :

Provided that in cases of urgency an emergent meeting may be summoned at any time by the President who shall inform members of the subject matter for discussion and

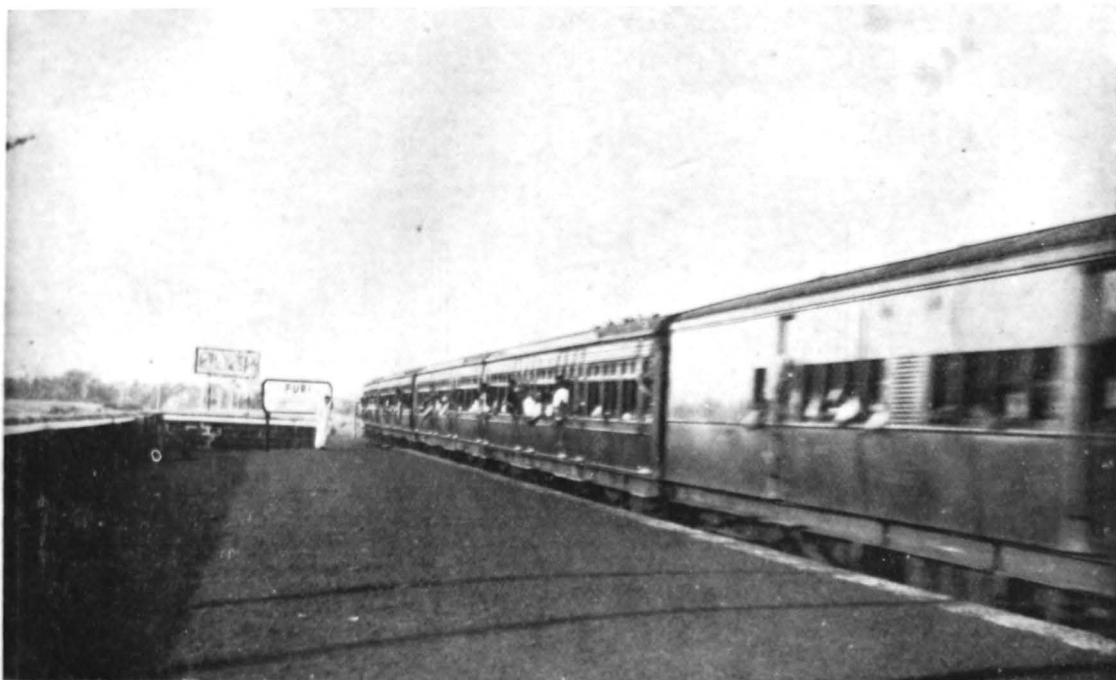
the reasons for which he considers it urgent. No ordinary business shall be introduced or transacted at an emergent meeting.

11. The President shall preside at every meeting at Presiding at meetings. which he is present, and if he is absent the members present shall elect one of their number to preside over the meeting.

12. No business shall be transacted at a meeting of Quorum. the Committee unless there are present at least six members.

13. The President of the Committee shall be the Powers and duties of the President. Principal Executive Officer of the Committee and, in addition to the other powers and duties conferred upon him by these rules shall—

- (a) present all important papers and matters to the Committee as early as practicable ;
- (b) issue orders as to the method of carrying out the decisions of the Committee ;
- (c) sign or, subject to a resolution by the Committee, authorise some other person to sign, cheques issued on behalf of the Committee ;
- (d) grant or, subject to a resolution by the Committee, authorise some other person to grant, receipts on behalf of the Committee for all monies received under the Act ;
- (e) maintain or cause to be maintained an account of the receipts and expenditure of the Committee ;
- (f) draft an annual report on the working of the Committee ; and



A view of the hoardings at Puri Railway Station during the Car Festival.

(g) present the annual report to the Committee for approval and thereafter submit the report as approved to the Government of India.

14. All questions which the Committee is required to Disposal of business. take into consideration shall be referred to the members of the Committee, either at its meetings or by circulation of the papers :

Provided that when a question is referred by circulation of papers any member of the Committee may require that the question be referred at a meeting, and thereupon such a reference shall be made to a meeting of the Committee.

15. (1) The President of the Committee shall cause to List of business. be prepared and circulated among the members at least three days before a meeting of the Committee a list of business to be disposed of at that meeting.

(2) No business not on the list shall be considered without the permission of the President.

16. (1) Every question at a meeting of the Committee Decision by majority. shall be decided by a majority of votes of the members present and voting on that question.

(2) In the case of an equal division of votes, the President shall have a second or casting vote.

17. (1) The Committee shall, from time to time, fix the Committee's establish-
ment. scale of establishment and the salaries and allowances of all officers and servants to be employed by it and require security in such instances and to such amount as it thinks fit.

(2) Subject to the scale of establishment fixed under sub-rule (1), the President shall have power to appoint, dismiss, grant leave to, fine, suspend or reduce any person in the service of the Committee :

Provided that—

- (a) no person shall be appointed to, or dismissed from, an office the salary of which is one hundred and fifty rupees or upwards without the sanction of the Committee at a meeting ;
- (b) the grant of leave, pay and allowances to officers and servants of the Committee, who are not Government servants, shall be regulated by rules made by the Committee.

18. Each member of the Committee shall be paid
Remuneration of members. Rs. 32/- for each meeting attended by him, subject to a maximum of Rs. 64/- for any one calendar month *plus* actual railway fare.

19. All monies received on behalf of the Committee
Deposit of monies received on behalf of the Committee. shall be deposited in the Imperial Bank of India to the credit of the Committee, provided that the Committee may, from time to time, authorise the retention in the charge of the President or any other person of such sum as it thinks fit as petty cash to meet contingent expenditure.

Part II.—Levy, collection and payment of the cess.

20. The cess shall be levied and collected on consignments of soft coke booked on and from the 21st June, 1930.

21. All consignments of coke from collieries in the
Declaration by consignor. provinces of Bengal and Bihar & Orissa
tendered at railway stations for despatch by goods
train, shall be accompanied by a declaration advice note
in which the consignor or his agent shall describe the con-
signment as either "soft coke" or "coke suitable for metall-
urgical purposes," according to the nature of the consignment.

22. When a consignment has been declared by the
Recovery of the cess. consignor, under Rule 21 above, as
"soft coke," the Railway Administration concerned shall
arrange to recover the amount of the cess due, calculated
at a rate of two annas per ton :—

- (a) from the consignor, if the freight charges are
being prepaid at the forwarding station,
- (b) from the consignee, if the freight charges are
collected at the destination of the consignment,
- (c) from the party paying the freight, if the consign-
ment is booked on the "weight only" system.

23. For the purpose of the levy of the cess, the weight
Weight for charge. of a consignment shall be that taken for
the purpose of calculating the freight charges.

24. The total amount of cess collected by each Railway
Remittance of cess to
the Soft Coke Cess
Committee. Administration, less :—

- (a) refunds and write-offs, authorised by the Railway
Administration, under Rule 25 below,
- (b) a deduction of five *per cent.* towards the cost of
collection,

shall be remitted quarterly to the Imperial Bank of India,
Calcutta, for the credit of the Soft Coke Cess Committee.

25. Where the amount of the cess due under these Refunds and write-offs. Rules has not been collected, or where the amount collected is in excess of the amount due, the Railway Administration shall deal with the undercharge or overcharge, as the case may be, on the same principles as apply to undercharges and overcharges in regard to railway freight charges.

Part III.—Form and publication of accounts.

26. (1) The Committee shall maintain accounts of all receipts and expenditure relating to each financial year.
Audit and publication of accounts.

(2) The audited statement of receipts and expenditure together with the annual report referred to in clause (g) of Rule 13 shall be submitted to the Governor General in Council not later than July in each year.

(3) An abstract statement of the receipts and expenditure shall be published annually in the Gazette of India.

(4) The accounts of receipts shall be shown under the following heads :—

(a) Monies received under section 3 (2) of the Act.

(b) Monies received under section 5 of the Act.

(c) Any receipts that may have been obtained from measures taken for promoting the sale or improving the methods of manufacture of soft coke.

(d) Interest received from the investment of such monies as aforesaid.

The total receipts only shall be shown under each of the above heads and the opening balance, if any, shall also be stated.

(5) Accounts of expenditure shall be shown under the following heads :—

- (a) Administration of the Committee;
- (b) Measures taken for promoting the sale of soft coke ;
- (c) Measures taken for improving the method of manufacture of soft coke ;
- (d) Contribution to Industrial Exhibitions ;
- (e) Miscellaneous.

(6) The closing balance of the year shall be shown at the foot of the account on the expenditure side.

No. 1345-C. (6).

A copy is forwarded, for information, to all Local Governments and Administrations, to the Railway and Industries and Labour Departments, to the Director General of Commercial Intelligence and Statistics, Calcutta, and the Indian Trade Commissioner, London.

A copy is also forwarded, for information, to the Chief Mining Engineer to the Railway Board, the Indian Mining Association, the Indian Mining Federation, and all Chambers of Commerce in India and Burma, and Associations.

Appendix B.

**List of Dealers and Depot Holders registered with the
Indian Soft Coke Cess Committee.**

BENGAL.		
NAME.		ADDRESS.
P. C. Biswas	...	Sirajgange Bazar, E. B. Rly.
B. K. Ghose	...	Punjab Line Coal Depot, Howrah.
Universal Trading Co.	...	Ultadanga Coal Depot No. 15/B, E. B. Rly.
Do.		Sealdah Coal Depot No. 17, E. B. Rly.
Ramcharan Singh & Sons		Sealdah Coal Depot No. 16, E. B. Rly.
Sivaprosad Ram & Co.	...	Ultadanga Coal Depot No. 6, E. B. Rly.
Do.		Sealdah Coal Depot No. 2, E. B. Rly.
Sridhari Ram	...	Sealdah Coal Depot No. 14, E. B. Rly.
Joshi & Co.	...	Sealdah Coal Depot No. 10, E. B. Rly.
Karam Chand Thapar & Bros.	...	5, Royal Exchange Place, Calcutta.
Shewdhar Singh & Bros.		Sealdah Coal Depot No. 1, E. B. Rly.
Sampad Singh & Sons	...	Sealdah Coal Depot No. 7, E. B. Rly.
Surendranath Sen	...	14, Kailas Basu 3rd Bye Lane, Howrah.
Krishna Chandra Sircar & Co.	...	Shalimar Coal Depot, Seebpore P. O., Howrah.

BENGAL—*contd.*

NAME.	ADDRESS.
Sailen Bose & Co. ...	Sutterpatty Road, Mymensingh.
Girijasankar, Shivsankar Sircar ...	Kishoreganj, Mymensingh.
Sarat Chandra Dutta and Banwarilal Dutt ...	Krishnapore Kukra, P. O. Saranga (<i>Burdwan</i>).
Sarat Kumar Chatterjee ...	Depot Holder, Ranaghat.
Aswini Kumar Ain ...	Barahmanbaria P. O., Tippara, A. B. Railway.
A. L. Ojha & Co. ...	4, Lyons Range, Calcutta. Depots at Shalimar & College Street Market.
C. L. Ganguly & Co. ...	Lake Market Coal Depot, P. 23/A, Rashbehari Avenue, Calcutta.

BIHAR.

Abhiram Bhadra ...	Purulia Indigo Factory Road, Purulia, Manbhum.
The General Agencies' House ...	Arrah.
Universal Traders ...	Ranchi.
Baldev Prosad ...	Sujagunj, Bhagalpur City.
Jwahirlal ...	Mundichawk, Bhagalpur.
Baijnath Ramprosad Chamaria ...	Lime and Coal Merchants, Bhagalpur City.
Kujbali Mian ...	Tinpahar P. O. & R. S.

UNITED PROVINCES.

Gakul Chandra Mussadilal ...	Coal Merchants, Naka-Hindolna, Lucknow.
Ramprosad Bhikarilal ...	Do.
Lala Badhlu Ahir ...	Do.

UNITED PROVINCES—*contd.*

NAME.	ADDRESS.
Lala Nanhi Mul ...	Coal Merchant, Aminabad, Lucknow.
Lala Jagannath Agarwalla	Coal Merchants, Latouche Road, Lucknow.
Lala Jauhuree ...	Coal Merchant, Raja Bazar, Lucknow.
Babu Tulsi Ram ...	Coal Merchant, Aish Bagh, Lucknow.
J. N. Sircar ...	Proprietor, the Bengal Coal Asscn., 37-B, Latouche Road, Lucknow.
S. Manzoor Ali & Sons ...	Coal Merchants, Harbans Mahal, Cawnpore.
Sheik Waziram ...	Coal Merchants, Kings Market, Cawnpore.
Dwarka Das Lachminarain	Coal Merchants, Moolgunj, Cawnpore.
Kaloo Lal Dataram ...	Coal Merchants, Moolgunj, Cawnpore.
Chotilal Vrijlal ...	Coal Merchants, Moolgunj, Cawnpore.
Sidnath Benimadhab ...	Coal Merchants, Latouche Road, Cawnpore.
Hazi Makdum Buksh ...	Coal Merchants, Sutarkhanaka Pal, Canal Side, Cawnpore.
Bindi Din ...	Coal Merchants, Canal Side, Cawnpore.
Ram Payarey ...	Coal Merchants, Chapra Mahal, Cawnpore.



Sandwich boys parading at the Car Festival, Puri.

UNITED PROVINCES—*contd.*

NAME.	ADDRESS.
Mussamat Gango ...	Cooly Bazar, Cawnpore.
Ram Narain Shyamlal ...	Coal Merchants, Noori Gate, Agra.
Ram Sarup Raghbir Dayal	Do.
Baijnath Brijkumar ...	Do.
Baijnath Ram Sarup ...	Do.
Basimul Babulal ...	Do.
Ram Prosad Kali Charan	Coal Merchants, Madan Mohan Gate, Agra.
Babu Kanahya Lal Kapur	Do.
Babu Balmukund Jain ...	Coal Merchants, Near Jumma Musjid, Agra.
Babu Bhani Mal ...	Coal Merchants, Mantola-ka Mela, Near Jumma Musjid, Agra.
P. D. Doubay & Brothers ...	Hardware & Coal Merchants, Railway Road, Aligarh.
Narayandas Durgaprosad	General Merchants, Kunwari- gunj, Aligarh.
Hatilal Kedarnath ...	Coal Merchants & Commission Agents, Delhi Gate, Aligarh.
Jagannath Prosad Hem Prosad ...	Iron & Coal Merchants, Mawoo Bhanj, Aligarh.
Chowdhuri Shyamlal ...	Coal Merchant & Cinder Con- tractor, Dog's Tomb, Aligarh.
Chowdhuri Jaggi Ram ...	Coal Merchants, Dog's Tomb, Aligarh.
Chowdhuri Mati Ram ...	Do.
Chowdhuri Dhanny Ram...	Do.

UNITED PROVINCES—*contd.*

NAME.	ADDRESS.
Mohanlal Arya Coal Co. ...	Gakul Bhaban, Aligarh.
Mr. Valji Ojha ...	Coal Merchants & Depot Holders, Railway Siding, Aligarh.
Mr. D. Mukherjee ...	Do.
Nawab Mozi Mullah Khan	Do.
H. S. Chatterjee & Son ...	Old Fyzabad Godown, opposite Electric Supply Corporation, Allahabad.
Hari Sanker Singh ...	Do.
B. Banerjee & Co. ...	Do.
Bengal Jharia Coal Co. ...	Do.
Raghu Nath Lali ...	Do.
Jahuri Lal ...	Do.
Dhani Ram ...	Shahgunj, Fultola, Allahabad.
Hazi Rahim Bux ...	Katra (Near Pryag Station), Allahabad.
Ashgar Ali Ashrafali ...	Coal Merchants, Lal Masjid, Moradabad.
Rahim Buksh ...	Lime & Coal Merchants, Sarai Kissen Lal, Moradabad.
Hamidulla Habibulla ...	Coal Merchants, Samli Gate, Moradabad.
Abdul Majid & Sons ...	Coal Merchants, Sarai Pokhta, Moradabad.
Mahammad Nabi Buksh ...	Coal Merchants, Bara Sashba, Moradabad.
Mashud Buksh ...	Coal Merchants, Bhati Mohalla, Moradabad.
Mohammad Ishaque ...	Coal Merchants, Lal Masjid, Moradabad.

UNITED PROVINCES—*contd.*

NAME.	ADDRESS.
Mansa Ram Gaddar Mul ...	Coal Merchants, Sasni Gate, Hathras.
Jagannath Chedilal ...	Coal Merchant, Sasni Gate, Hathras.
Mangilal Girrajmul ...	Coal Merchants & Confectioners, Kanskhar Mohulla, Muttra.
Bankelal Behari Lal ...	Coal Merchants, Rangeswar Mohadeb, Muttra.
Niddamul Girdhari Lal ...	Coal Merchants, Brindaban Gate, Muttra.
Channi Mull Ganeshi Lal...	Coal Merchants, Ramdas-ki-mandi, Muttra.
Rahimatulla Gani ...	Coal Merchants, Gheagunj, Etawah.
Gani Hazi Noor Mahammad	Coal Merchants, Ram Ganj, Etawah.
Narayandas Radharaman	Coal Merchants, New City, Etawah.
Babu Kalyan Pershad ...	Coal Merchants, Sabit Gunj, Etawah.
Narottam Singh Ram Dayal	Coal Merchants, Patrihomgunj, Etawah.
Kanhaya Lal Payrelal ...	Coal & Bamboo Merchants, New City, Etawah.
Bengal Chandra Rajeshwari Pershad ...	Coal Merchants, Chowk, Fyzabad.
Lala Gobind Pershad ...	Coal Merchant, Sahibgunj, Fyzabad.
Babu Ram Kissen Agarwalla ...	Coal Merchants, Rakabgunj, Fyzabad.

UNITED PROVINCES—*contd.*

NAME.	ADDRESS.
Mian Abdul Gaffoor ...	Coal Merchants, Rassitola, Fyzabad.
Jean Mian ...	Muchadori, Benares City.
Hafiz Mohammad Ali, son of Moradon Ali ...	Do.
Bisseswar Ahir ...	Do.
Damodar Seth ...	Katnapur, Benares.
Mohan Sahu ...	Babua Bazar, Benares.
Gonesh ...	Durga Ghat, Benares.
Ganga Ram ...	Faridpura, Benares City.
Ashgan Khan ...	Pierri, Benares.
Rahamatullah ...	Telliagunj, Benares.
Issurdas Beharylal ...	Kazipur Kalan, Benares City.
Fatechand Cheddalal ...	Do.
Bepin Chandra Ghatak ...	B, 15/39A, Faridpura, Benares City.
Rajani Shankar Bhatta- charjee ...	65, Pandey Howli, Benares City.
A. K. Ghosal ...	D/35/5, Pandey Howli, Benares City.
Mistri Nayi Sarak ...	Motasir, Benares.
Ramesh Chandra Ray Chowdhuri ...	Ganesh Mohalla, Benares City.
Bankim Behari Gupta ...	Plutas Engineering Co. Jangam Bari, Benares City.
Raja Ram Behari Lal ...	Khalispura, Benares City.
Jhumman Mia ...	Benia Park, Benares City.
Satish Chandra Banerjee (of Bhabasankar Bhatta- charjee) ...	Mashan Ghat, Benares City.



A view of the Sandwich boys being besieged by the crowd at Puri.

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BOMBAY**

UNITED PROVINCES—*contd.*

NAME.	ADDRESS.
S. K. Mukherjee ...	Faridpura, Benares City.
Anukul Chandra Sanyal ...	Kedar Ghat, Benares City.
Umesh Chandra Bhatta- charya ...	Do.
Mittra, Mukherjee & Co. ...	Mashan Ghat, Benares City.
Milki Ram ...	Khodai Chowki, Benares City.
Nitya Gopal Biswas ...	Misripukhra, Benares City.
Bulakan ...	Muchadori, Benares City.
Labhuram Hariram ...	Khodai Chowki, Benares City.
Baburam ...	Do.
M. S. Trivedi ...	Garwassitollah, Benares City.
A. Jadavji & Co. ...	Jangam Bari, Benares City.
B. C. Mukherjee ...	106, Jangam Bari, Benares City.
S. C. Lahiri ...	267, Garureswar, Benares City.
Raghua Chamar ...	Dasaswamedh G h a t R o a d , Benares City.
Sannyal & Co. ...	Do.
Bhanna Sahu ...	Bhuteswar, Benares City.
Manindra Nath Biswas ...	Panday Howli, Benares City.
Karam Chand ...	Narangabad Road, Benares.
Mangra Chammar ...	Mansarobar, Benares.
Jagannath ...	Harish Chandra Ghat Road, Benares City.
Ramnath Keeri ...	Do.
Bhaba Sankar Bhattacharya	(Main Depot) 16/19, Pandey Howli, Benares City.
Umesh Ch. Bhattacharya	(Second shop), Ganga Mohal, Benares.
Gouri Sankar Bhattacharya	Khalispura, Benares.

UNITED PROVINCES: *conclld.*

NAME.	ADDRESS.
A. K. Ghosal	... Godhulia, Benares City.
Jitu Babu	... 107, Jangam Bari, Benares City.
Mukherjee & Co.	... 102, Jangam Bari, Benares City.
Chatterjee, Ganguly Bros. & Co.	... Daihatta, Benares City.
Sudhir Kumar Mukherjee	15/38A, Faridpura, Benares City.
Banwarilal	... University P.O. Naraiya, Benares.
Manni Lal	... Do.
Ramsebak	... University P. O. Jaganpuri, Benares.
Sarada Prosad	... Chaitgunj, Benares City.
Babua Mia	... Bhuteswar, Benares City.
Abdul Gaffoor	... Narengabad, Baneres City.
Tribeniram Krishnalal (Firms name) Narayandas	
Sarjuprosad	... Teliagunj, Mirjapur.
Purushottamdas Sarjuprosad	Ghanta Ghar, Mirjapur.
Jhanmulal, Durgadevi	... Imamgunj, Mirjapur.
Pullu	... Immarti, Mirjapur.
Beniram	... Dankingunj, Harnaki Gali, Mirjapur.

THE PUNJAB.

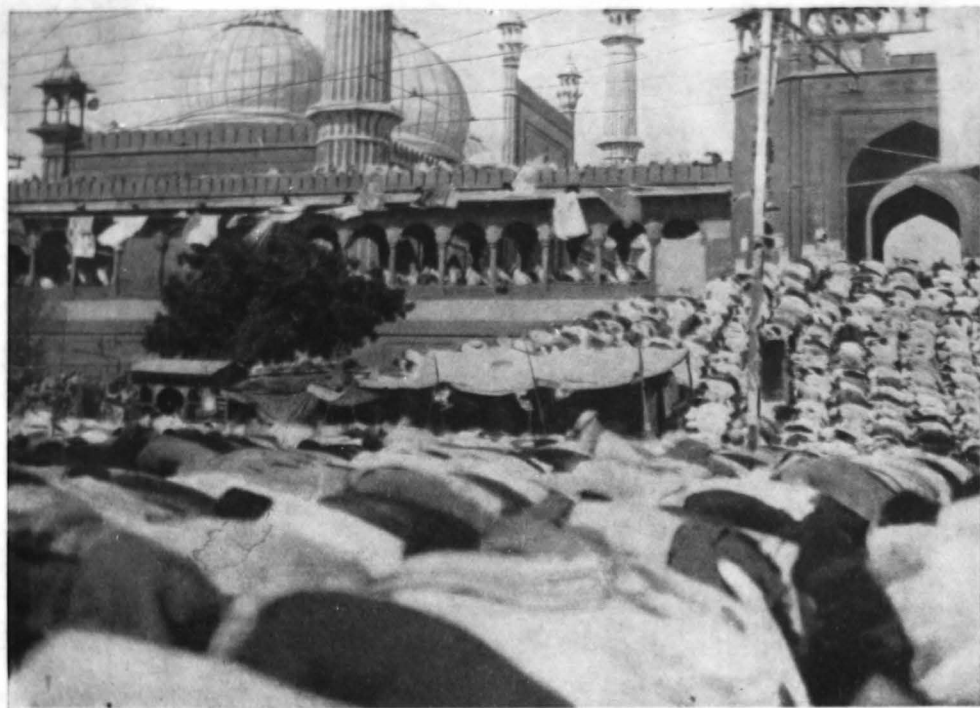
L. Shiv Prosad Kapur	... The National Coal Fuel Depot, Railway Road, Gowal Mandi, Lahore.
Mr. Liaquat Ali	... Railway Road, Gowal Mandi, Lahore.
Daya Ram & Sons	... Gowal Mandi Road, Lahore.

THE PUNJAB—*contd.*

NAME.	ADDRESS.
Sacha Deva Brothers ...	Railway Road, Gowal Mandi, Lahore.
Bhagat Ram & Co. ...	Dhobi Mandi, Lahore.
Ganga Das Brahm Das ...	Thornton Road, Lahore.
Naulakha & Co. ...	Brandreth Road, Lahore.
Daulat Ram & Sons ...	Abbot Road, Lahore.
Lal Chand Nayar ...	Rattan Chand Road, Lahore.
B. Mohabir Prashad ...	Railway Road, Gowal Mandi, Lahore.
Syed Inayat Ali Shah ...	Flaming Road, Lahore.
Tulsi Ram Dinanath ...	Railway Road, Gowal Mandi, Lahore.
Dinanath Bashambar Das	Lower Mall, Lahore.
L. Ram, Ditta Mal ...	Mohan Lal Road, Lahore.
L. Ram Rakha Mal ...	Bansmandi, Anarkali, Lahore.
Karam Chand Thapar & Co.	Chamberlain Road, Lahore.
Lila Kanshi Ram ...	Old Anarkali, Lahore.
Mian Fakir Mohammad ...	Old Anarkali, Lahore.
Ram Rattan ...	Lodge Road, Lahore.
M. Miran Bakhash ...	Lake Road, Lahore.
Ram Bilas Tribhawan Sharma ...	Thornton Road, Lahore.
Saroop Shingh, Kessar Singh ...	Beadon Road, Lahore.
S. Shankar Singh ...	Abbot Road, Lahore.
L. Amarnath ...	Hall Road, Lahore.
Bisaki Mal Devi Dyal ...	Hira Mandi, Lahore.
M. Mohd. Baksh ..	Do.
Hazi Chirag Din ..	Do.

THE PUNJAB—*contd.*

NAME.	ADDRESS.
Fazal Hussain	... Old Bansmandi, Lahore.
Jagat Ram	... Krishan Nagar, Lahore.
Agaya Ram	... Water Works, Lahore.
Khan Chand	... Masti Gate, Lahore.
Ram Chand	... Sutar Mandi, Lahore.
Shankar Das	... Chauk Chakla, Lahore
Harbans Lal	... Temple Road, Lahore.
Dharam Chand	... Hospital Road, Lahore
Mohabir Charcoal Co.	... Dhani Ram Road, Anarkali, Lahore.
Sardar Tara Singh	... Ram Gali, Lahore.
Sardar Labh Singh	... Do.
S. Tara Singh	... Sadar Bazar, Lahore Cantt.
S. Haranam Singh	... Do.
S. Hari Singh	... Do.
S. Apar Singh	... Do.
S. Kartar Singh	... Do.
S. Gurbakash Singh	... Do.
S. Lakha Singh	... Do.
S. Sirdar Singh	... Do.
S. Balwant Singh	
Kishen Singh	... Do.
L. Kishen Lal	... Do.
L. Hem Raj	... Topkhana Bazar, Lahore Cantt.
M. Nobi Bakhsh	... Do.
M. Noor Din	... Do.
M. Jallan Din	... Do.
L. Mulkh Raj	... Near Jallianwalla Bagh, Amritsar.
S. Radha Singh	... Hathi Gate, Amritsar.



A view of the propaganda work carried out on the occasion of the famous Id Prayer at Jumma Musjid, Delhi.

THE PUNJAB—*contd.*

NAME.	ADDRESS.
L. Chunilal	... Hathi Gate, Amritsar.
L. Ramdas	... Do.
L. Baboo Ram	... Do.
L. Khairati Ram	... Do.
S. Pritam Singh	... Landa Bazar, Amritsar.
Seth Udho	... Near Golden Temple, Amritsar.
L. Roshan Lal Mehra	... Hathi Gate, Amritsar.
S. Tara Singh	... Landa Bazar, Amritsar.
S. Karam Singh	... Do.
S. Amar Singh	... Do.
L. Brijlal	... Choti Dhab, Amritsar.
S. Prabh Singh	... Do.
S. Gurdit Singh	... Do.
S. Pritam Singh	... Do.
S. Jhanda Singh	... Do.
S. Bhag Singh	... Do.
L. Shiv Dyal	... Chati Wind Gate, Amritsar.
L. Harbans Lal	... Hall Gate, Amritsar.
S. Basanta Singh	... Amritsar Cantonment.
S. Labh Singh	... Do.
S. Jhanda Singh	... Do.
Kriparam & Sons	... Katra Ahluwalian, Amritsar.
Gian Chand	... Tarn Taran.
Sadhu Singh	... Do.
Bakshish Singh	... Do.
Bakhash Singh	... Do.
L. Chunilal Chabra	... Wazirbadi Gate, Guzranwalla.
M. Attaullah	... Outside Wazirbadi Gate, Guzranwalla.

THE PUNJAB—*contd.*

NAME.	ADDRESS.
Chunilal Chamanlal Monga	Wazirbadi Gate, Guzranwalla.
Dayal Mal Harbans Lal ..	Do.
S. Natha Singh Madan ...	Sabaz Mandi, Guzranwalla.
Chunilal Malhotra ...	Wazirbadi Gate, Guzranwalla.
Sikri Brothers ...	Ferozepore City.
Ram Lal Ugarsen ...	Ferozepore Cantonment.
L. Rama Nand ...	Do.
Darbari Mal Ramji Lal ...	Do.
Sambhu Dayal ...	Do.
Mohan Lal Ganeshi Lal ...	Do.
Pala Ram Amar Nath ...	Sadar Bazar, Montgomery.
Jagat Ram & Sons ...	Coal Merchants, Sadar Bazar, Sealkot Cantonment.
Atta Ulla & Co. ...	Coal Merchants, Katchery Bazar, Sealkot.
Joikeshen & Sons ...	Do.
Jai Kishen ...	Do.
Sundar Das ...	Do.
Said Mohd. Khan ...	Sadar Bazar, Sealkot Cantonment.
Allah Bux ...	Do.
Fateh Mohd. ...	Do.
Ibrahim ...	Do.
Pira ...	Do.
Khem Singh ...	Market Road, Rawalpindi Cantt.
Prem Singh Gurdial Singh	Sadar Bazar, Rawalpindi Cantt.
Gul Khan ...	Do.
Amar Singh ...	Do.
Lama Mandu ...	Do.
Mohammad Khan ...	Do.

THE PUNJAB—*contd.*

NAME.	ADDRESS.
Maula Baksh	... Sadar Bazar, Rawalpindi Cantt.
Sherkhan	... Do.
Gurdas Mal	... Do.
Lal Baz Khan	... Top Khana Bazar, Rawalpindi Cantonment.
Gokal Chand	... Lal Kurti Bazar, Rawalpindi Cantonment.
Samel Khan	... Chauki No. 22, Rawalpindi Cantt.
Habib	... Lal Kurti Bazar, Rawalpindi Cantonment.
Lohari Mal	... Do.
Prabh Dyal	... Do.
Bashambar	... Do.
Kishori Lal	... Do.
Baboo Lal	... Do.
Lachman Narain	... Do.
Ajudhia	... Do.
Sher Dad Khan	... Do.
Manohar Lal	... Do.
Masood Khan	... Mareer Bazar, Rawalpindi Cantt.
Hari Singh	... Chhachhi Mohall, Rawalpindi City.
Teja Singh Kishan Singh	... Do.
Mir Khan	... Murree Road, Rawalpindi (City).
Sher Baz Khan	... Do.
Gal Khan	... Raja Bazar, Rawalpindi (City).
Trilok Singh	... College Road, Rawalpindi (City).
Bali Ram & Co.	... Bengal Coal Merchants, Wazirabad.

THE PUNJAB—*concl'd.*

NAME.	ADDRESS.
A. N. Chadda & Co.	... Bengal Coal and General Merchants, Wazirabad.
Jagannath Chowla	... Sargoda.

DELHI.

Bishan Sarup & Co.	... General Coal Merchants and Commission Agents, Katra Baryan, Delhi.
Lala Pritam Chand	... Coal Merchants, Katra Baryan, Delhi.
Pandit Milky Ram Sharma	Coal Merchants, Block No. 5, Golemarket, New Delhi.
Babu Heeralal Gupta	... Coal Merchant, Block No. 2, Golemarket, New Delhi.
Raheem & Co.	... Coal Merchants, Block No. 3, Golemarket, New Delhi.
Rahaman Coal Co.	... Block No. 8, Golemarket, New Delhi.
Bengal Coal Company	... Block No. 7, Golemarket, New Delhi.
Ajmery and Jallaluddin	... Coal Merchants, Block No. 6, Golemarket, New Delhi.
Shaik Nur Mohammad	... Coal Merchants, Block No. 10, Golemarket, New Delhi.
Gupta Coal Company	... Block No. 9, Golemarket, New Delhi.
Gupta Coal Company	... Coal Merchants, Pahargunj, Delhi
Babu Krishna Lal Gupta	Coal Merchant, Paharganj, Delhi.



A view of propaganda work carried out at Delhi, No. 1.

DELHI—*contd.*

NAME.	ADDRESS.
Thakurdas Mehta & Sons	Lime Manufacturers and Coal Merchants, Pahargunj, Delhi.
Sri Chand & Co. ...	Do.
Krishna Brothers & Co. ...	Coal Merchants, outside Ajmere Gate, Delhi.
The Delhi Coal Company	Do.
Kishoreelal Chiranjilal ...	Coal Merchants, Ajmere Gate, Delhi.
Babu Ganga Prasad Gupta	Do.
Raj Kissen Prem Chand...	Do.
Naggve Coal Company ...	Do.
Shaik Inayatulla ...	Coal Merchants, Kazi Houz, Delhi.
Abdul Gaffor ...	Coal Merchant, Kashmere Gate, Delhi.
Saltar & Co. ...	Coal Merchants, Moori Gate, Delhi.
Phool Sing ...	Do. do.
Sahabuddin ...	Do. do.
Alimuddin ...	Do. Hindu Rao Bara, Delhi.
Umar Singh ...	Do. do.
Tillak Ram ...	Do. do.
Nurmohammad ...	Do. do.
Mohammad Yaseen ...	Coal Merchant, Gyarah Galee, Sadar Bazar, Delhi.
Lyakat ...	Coal Merchant, Teliwarah, Delhi.
Gobordhan Das ...	Coal Merchant, Sabzimundi, Delhi.

DELHI—*concl'd.*

NAME.	ADDRESS.
Hardwari Lal	... Coal Merchant, Karnal Bagh, Delhi.
Sundar Lal Jain	... Coal Merchant, Lohari Gate, Delhi.
Radhe Lal ...	... Coal Merchant, Katra Baryan, Fatehpuri, Delhi.
Sazzak Hussain	... Coal Merchant, Billimoran, Delhi.
Billori ...	... Coal Merchant, Hauz Kazi, Delhi.
J. R. Nayyar ...	... Coal Merchant, Outside Ajmere Gate, Delhi.
Champa Lal ...	... Coal Merchant, Bazar Sitaram, Delhi.
Banarasidas ...	... Do. do.
Sis Ram Chetsing	... Coal Merchant, Dareeba, Delhi.
Sheo Charan Das Sher Sing	Coal Merchants, Daryaganj, Delhi.
Dina Nath ...	... Coal Merchant, Chitli Quabar, Delhi
Agha Mirza ...	... Coal Merchant, Haveli Azam Khan Chitli Quabar, Delhi.
Dwaba Wood & Coal Co.	Chitra Gupto Road, Paharganj, Delhi.
Sitaram Coal Co.	... Paharganj, Delhi. .
Jia Lal Gopi	... Coal Merchant, Paharganj, Delhi.
Santosh Coal Co.	.. Paharganj, Dehli
Capital Wood & Fuel Co.	Do.
Babu Banshidhar	... Coal Merchant, Mori Gate, Delhi.
Ramzan Coal Company	... Do.
Babu Puran Chand	... Do.
Babu Nanda Kishori	... Coal Merchant, Katra Sri Ram, near Madan's Hotel, Delhi.

BOMBAY.

NAME.	ADDRESS.
Salebhoy Esafali	... Bhinvandi, Bombay.
Philip J. De Souza	... Grotto Villa, Santa Cruz, Bombay.
Arjandas Raghumal	... Fuel Merchant, Bibijan Guli, Nagdevi St., Bombay.
S. B. Walawalkar	... Firewood Merchant, Thana, G. I. P. Ry., Bombay.
Yesvant L. Kabe	... The Mahaluxmi Fuel Depôt, Tribhuvan Road, Girgaum, Bombay.
Pandurang Luxman Jadav	Vali Bazar, Bassiem, B. B. & C. I. Ry.
Mohamad Essa Choonawala	Bapu Khote Street, Jamili Mohalla, Bombay.
Martin Powel	... "Romas Oart," "Cavel Street" Bombay 2.
Nurbhai and Company	... Baluch Wad, Khoja Haveli, Ahmedabad.
Fateh Mohammed, Karim Band	... Sarangpur Gate, Ahmedabad.
Munsi Mohd. Hussain Fakir Mohd.	... Do.
Hasam Mia Lal Mia	... Near Kalupur Over-bridge, Ahmedabad.
Ratilal Fulchand	... 5224, Richey Road, Ahmedabad.
Mohmed Mia Rasul Mia	... Popatiawad, Kalupur, Ahmedabad.
Nathalal Kushaldas	... Narsiji Pole, Baroda.

BOMBAY—*contd.*

NAME.	ADDRESS.
Raghunath Das Bhikamdas	Ganj Bazar, Ahmednagar.
Jagannath Gapaldas Halvai	Do.
Ramprotap Ramgopal ...	Talikhant, Ahmednagar.

RAJPUTANA.

Ramgopal Hanumandas Neemwala ...	Naya Bazar, Ajmere.
L. N. Mehra & Co. ...	Katchary Road, Ajmere.
Bansidher Kunjbehari Lall	Kaisarganj, Ajmere.
Patel & Co. ...	Nahormahalla, Ajmere.

ORISSA.

Nagendra Nath Bose ...	Puri.
Purnachandra Dutt ...	Kath Gola, Puri.
Ashutosh Sarkar ...	Puri.
Prokash Ch. Bhattacharjee	Dhanwantary Oushadhalay, Puri
Bose & Sons ...	Puri.
Pandava Jally ...	Puri Station Side, Puri.
Ananda Ch. Pradhan ...	Coal and Lime Merchant, Chauliagunj, Cuttack.
Orissa Coal Depot ...	Lime Factory, Chauliagunj, Cuttack.
Mian Sahu ...	Coal Merchant, Chauliagunj, Cuttack.
Lachmi Sankar ...	Do.
Kam Deb Chakarvarty ...	Dolmandab Sahi, Puri.
Jharia Coal Trading Co. ...	Vizagapatam, Waltair.

ORISSA—*contd.*

NAME.	ADDRESS.
Venkata Kamyā	... Silver Smith, Vizagapatam.
Md. Jaffarulla Kazi Sahi	.. Bhadrak.
Madhu Sen	... Purna Bazar, Bhadrak.
B. P. Chatter	... Charampa, Bhadrak.
Atal Behari Das	... Zaminder, Barabati, Balasore.
Samarendra K. Dey	.. Bhaskaigunj, Balasore.
Ananta Nath Sethi	... Sholepur, Matigunj, Balasore.
Netai Krishna Seal, c/o.	
Tarachand Mondal	... Zamindar, Matigunj, Balasore.
Ananda Lira	... Contractor, Balasore.
Sreedhar Jana	... Station Side Puri.

MADRAS.

T. R. Rao	... Coal & Coke Dealer, Vizianagram.
Surya Shanker D. Mehta	420/421, Mint Street, G. T. Madras.

Appendix C.

Statement showing the comparative rates (approximate) per standard maund for various kinds of domestic fuel prevalent in different towns in the various provinces.

Towns.	Wood fuel.		Charcoal.		Soft Coke.		Hard Coke.		Cinders		Cowdung cakes, etc.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
UNITED PROVINCES.											
Lucknow ...	0 10 0		2 8 0 to 3 0 0		0 10 0 to 0 12 0		...		0 10 0		...
Cawnpore ...	0 9 0		1 6 0 to 1 8 0		0 10 0 to 0 12 0		0 11 6		0 7 0 to 0 9 0		...
Agra ...	0 11 0		1 6 0 to 1 8 0		0 9 0 to 0 11 0		...		0 7 0 to 0 8 0		0 6 3
Delhi ...	0 12 0		1 8 0 to 1 12 0		0 10 0 to 0 12 0		0 15 0 to 1 0 0		...		...
Allahabad ...	0 8 0		1 4 0 to 2 4 0		0 8 0 to 0 10 0		...		...		...
Aligarh ...	0 8 0		1 4 0 to 1 8 0		0 9 0 to 0 11 0		0 12 0 to 0 14 0		0 9 0		0 6 3
Benares ...	0 12 0 to 0 14 0		2 0 0		0 8 0 to 0 11 0		...		...		...
Fyzabad ...	0 8 0		2 8 0		0 9 6		0 10 0		...		...
Etawah ...	0 8 0		2 0 0 to 2 4 0		0 10 0		...		...		...
Moradabad ...	0 8 0		2 2 0 to 2 4 0		0 12 0 to 0 13 0		...		0 5 0 to 0 6 0		...
Muttra ...	0 8 0		1 12 0 to 2 0 0		0 12 0		...		...		...
Hathras ...	0 8 0		2 0 0 to 2 4 0		0 12 0		...		...		...
Saharanpur ...	0 10 0		2 4 0 to 2 8 0		...		...		0 8 0		...
Mirzapore ...	0 12 0		0 14 0 to 1 4 0		0 8 0 to 0 12 0		...		...		...

PUNJAB

Labore ...	0 8 0 to 0 14 0	2 0 0 to 2 2 0	0 11 6 to 0 14 0	...	0 12 0	0 8 0
Amritsar ...	0 8 0 to 0 10 0	2 0 0 to 2 4 0	0 10 6 to 0 13 0	...	...	0 6 0
Multan ...	0 8 0	2 0 0 to 2 4 0	1 2 0 to 1 4 0	...	0 5 0	...
Sealkot ...	0 11 0	2 0 0 to 2 8 0	0 14 0 to 1 2 0	...	...	...
Guzranwala ...	0 13 0	2 0 0	0 12 0	...	...	...
Rawalpindi ...	0 6 0 to 0 13 0	2 0 0 to 2 8 0	0 14 0 to 1 2 0	..	...	...
Hissar ...	0 6 0 to 0 9 0	2 0 0	...	...	...	...
Montgomery ...	0 4 0	1 8 0	1 2 0	...	...	...
Ferozepore ...	0 12 0	2 0 0	0 13 0 to 0 14 0	...	...	0 4 0
BOMBAY.						
Bombay ...	1 8 0	2 4 0	0 11 0	...	...	...
Kalyan ...	0 15 0	2 0 0	...	0 14 0	...	...
Poona ...	1 9 0	2 8 0	...	...	...	...
Sholapur ...	1 9 0	2 4 0	...	...	...	...
Nasik ...	1 5 0	2 7 0	...	...	...	...
Satnad ...	1 5 0	2 2 0	...	...	...	...
Ahmednagar ...	1 5 0	2 7 0	1 0 0	...	...	...
Bulsar ...	1 0 0	2 1 0	...	...	...	...

Appendix C—contd.

Towns.	Wood fuel.		Charcoal.		Soft Coke.		Hard Coke.		Cinders.		Cowdung cakes, etc.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
BOMBAY—contd.											
Ahmedabad ...	0 12 0	to 0 14 0	2 0 0	to 2 4 0	0 13 6	to 1 0 0	...	...	...	...	...
Broach ..	0 12 0		1 8 0		...		...	...	...	...	...
Baroda ...	1 0 0		1 12 0	to 2 0 0	0 13 0	to 0 14 0	...	...	...	...	...
Surat ...	0 8 0	to 0 12 0	1 4 0	to 1 8 0	1 4 0	to 1 8 0	...	...	...	...	...
Virangam ...	0 10 0		2 0 0		...		...	...	...	...	...
Bhavnagar ...	0 12 0	to 0 14 0	...		...		...	...	...	...	...
Jamnagar ...	1 0 0	to 1 4 0	3 0 0	to 3 8 0	...		...	...	...	...	...
ORISSA.											
Cuttack ...	0 14 0	to 1 4 0	3 12 0	to 5 0 0	0 8 0	to 0 9 0	...	...	...	...	...
Puri ...	0 12 0		4 0 0	to 5 0 0	0 10 0		...	...	...	...	...
Berhampur } Ganjam }	0 9 0		2 0 0	to 2 8 0	...		...	...	...	...	...
Waltair ...	0 10 0	to 0 12 0	1 8 0	to 4 0 0	0 14 0		...	...	...	...	...
Balasore ...	0 10 0	to 0 11 0	2 0 0	to 2 4 0	0 9 0	to 0 12 0	...	...	...	...	...
Bhadrak ...	0 9 0	to 0 11 0	2 0 0	to 2 4 0	0 12 0	to 0 14 0	...	...	...	...	...



A view of practical demonstration in burning Soft Coke being given at Lahore.

Appendix D.

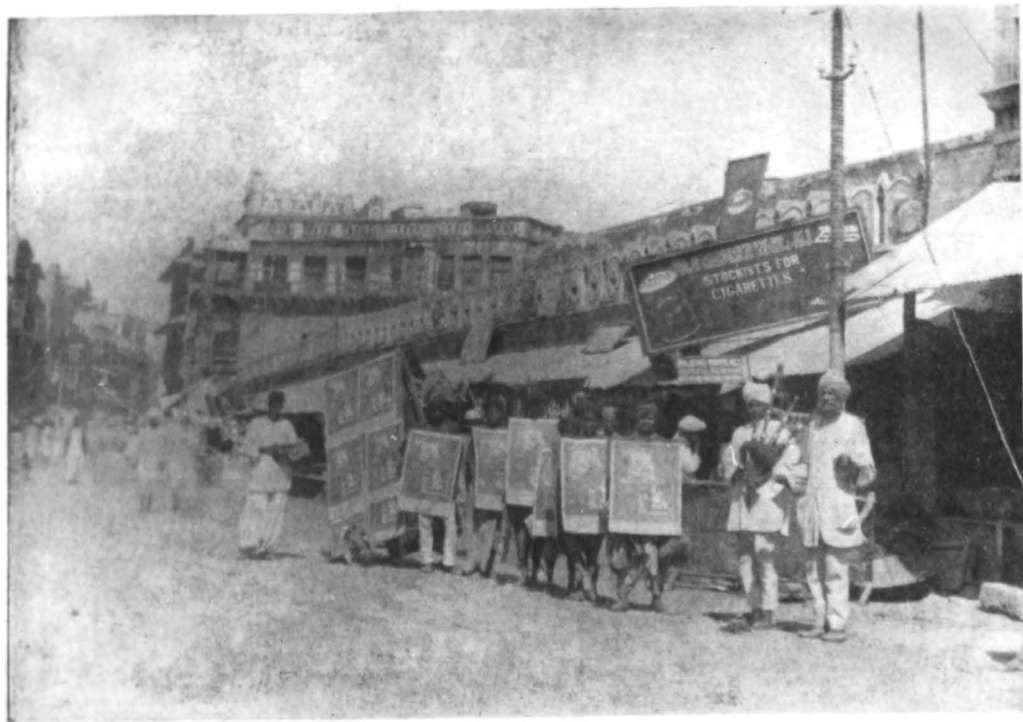
List of Colliery Owners and Manufacturers of Soft Coke registered with the Indian Soft Coke Cess Committee.

NAME AND ADDRESS OF OWNERS.	COLLIERY.
1. Messrs. Dhanji Devji & Sons, P. O. Jharia, Manbhum ...	Tisra.
2. „ Banerjee & Co., 7, Swallow Lane, Calcutta ...	1. Bilbera. 2. Agardih.
3. „ Ghosh's Tetturia Colliery Ld., 8, Canning Street, Calcutta ...	Tetturia.
4. „ R. N. Bagchi & Bros., P. O. Jharia, Manbhum ...	Dobary.
5. „ New Jinagara Coal Co. Ld., Mg. Agts. A. C. Banerjee & Company, 3/1, Bank- shall Street, Calcutta ...	New Jinagara.
6. „ Nichitpur Colliery Ld., Mg. Agts. A. C. Banerjee & Co., 3/1, Bankshall Street, Calcutta ...	Nichitpur.
7. „ Behar Fire Bricks & Pot- teries Ltd., Mg. Agents A. C. Banerjee & Co., 3/1, Bankshall Street, Cal.	West Barakar.
8. „ New Govindpur Coal Co. Ld., Mg. Agts. Universal Trading Co., 33, Canning Street, Calcutta ...	New Govindpur.

NAME AND ADDRESS OF OWNERS.	COLLIERY.
9. Mr. B. C. Dutt, Nudkhurkee P. O., Manbhum ...	Isabella.
10. Kumar Sarat Kumar Roy, Digha- patiya Junior Raj, Dayarampur Estates, P. O. Nudkhurkee, Manbhum	Nudkhurkee.
11. Messrs. The Busserya Coal Co., Ltd., Kusunda P. O., Manbhum ...	Busserya.
12. „ Emerald Coal Co. Propri- tor—Mr. Butto Kristo Roy, Nudkhurkee P. O., Manbhum ...	West Benidih.
13. „ Industry Colliery Co., C/o Pure Jharia Colliery, Jharia P. O., Manbhum	Industry.
14. „ Pure Jharia Colliery Co., Jharia P. O., Manbhum	Pure Jharia
15. „ Bengal Jharia Colliery Co., Jharia P. O., Manbhum	Bengal Jharia.
16. „ Central Jeenagora Coal Company Ltd., Post Box No. 175, Jharia ...	Central Jeenagora.
17. „ Karam Chand Thaper & Bros., 5, Royal Exchange Place, Calcutta ...	1. Madhuband. 2. Khas Koiludih.
18. „ Lodna Colliery Co. (1920) Ltd., Jharia P. O.. Manbhum ...	Lodna.

NAME AND ADDRESS OF OWNERS.	COLLIERY.
19. Messrs. New Kessurgurah Coal Co., Ld. Mg. Agts. Messrs. H. V. Low & Co., Ld., 12, Dalhousie Square, Cal.	1. New Kessurgurah 2. South Govindpur.
20. „ Albion Coal Co. Ld., Mg. Agts. Messrs. H. V. Low & Co., Ld., 12, Dalhousie Square, Calcutta ...	Albion.
21. „ Raneegunge Coal Associa- tion Ld., Mg. Agts. Messrs. Kilburn & Co., 4, Fairlie Place, Calcutta	Kustore.
22. Mr. C. A. Forbes, P. O. Nawagarh, Dist. Manbhum ...	Khas Ganeshpur.
23. The Collector, 24 Parganas, Ali- pur, on behalf of minors Asoke Kumar Raha and Anil Kumar Raha, P. O. Kusunda, Manbhum	Godhur.
24. Messrs. Gangji Dossa & Sons, Jharia P. O. Dist. Manbhum	North Kujama.
25. „ Angrapathra Colliery Co., P. O. Katrasgarh, Manbhum	Angarpatra
26. „ Dhansar Coal Co. Ltd., Mg. Agts. L. N. Agarwala Ld., P. O. Kasunda, Manbhum	1. Dhansar. 2. North Bhagatli.
27. „ Gangji Dossa & Co., Jharia P. O., Manbhum ...	Khas Akaskinaree.

NAME AND ADDRESS OF OWNERS.	COLLIERY
28. Messrs. Bengal Nagpur Coal Co., Ld. Mg. Agts. Messrs. Andrew Yule & Co., Ld., 8, Clive Row, Calcutta	Bhuggutdih.
29. Mr. R. N. Dubey, Nirshachati P. O., Manbhum ...	Birshinghpore.
30. Messrs. Baijnath Jugalkishore, P. O., Bansjora, Manbhum	1. Gararia. 2. Chandrabad.
31. " Khimji Dossa & Sons, P. O. Jharia, Manbhum ...	1. Lower Jharia. 2. Upper Jharia.
32. " H. M. Bull & Company, Bansjora P. O., Manbhum	Sendra Bansjora.
33. " West Burdwan Coal Co., Kumardhobi P. O., Manbhum.	Egarcoor.
34. " A. T. Roy & Bros., Kumar- dhobi P. O., Manbhum	Midland.
35. " Kalimati Small Colliery Co. (A. T. Roy & Bros.), Kumardhobi P. O., Manbhum	Central Kalimati.
36. Mr. Jatta Shankar Dossa, Jharia P. O., Manbhum ...	South Kujama.
37. Maharaja of Kassimbazar, Bansjora P. O., Manbhum ...	Ekra Khas.
38. Messrs. Gonsadih Coal Co., Prop. B. K. Roy, Kusunda P. O., Manbhum ...	Gonshadih.
39. " Bengal Dodhapani Coal Co. (K. R. Marwari), P. O. Chirkunda ...	Dodhapani.



Sandwich boys parading in the streets of Agra.

NAME AND ADDRESS OF OWNERS.	COLLIERY.
40. Messrs. M. M. C. & Co., P. O. Jharia, Manbhum ...	Khas Jinagorah.
41. „ Gopiram Ramchandra, Bansjora P. O., Manbhum	Gararia.
42. Mr. M. C. Dutt, P. O. Nirshachati, Manbhum ...	West Chanch.
43. „ K. L. Dutt, P. O. Nirshachati, Manbhum ...	Khodia.
44. „ J. C. Dutt, P. O. Nirshachati, Manbhum ...	Chapapur.
45. „ J. P. Lalla, Katrasgarh P. O., Manbhum ...	Tundu Khas.
46. Rai B. K. Lahiri, Nirshachati P. O., Manbhum ...	Nayadanga.
47. Messrs. Agabeg Brothers, P. O. Sijua, Manbhum ...	Jogta.
48. „ K. M. Selected Coal Co., P. O. Kusunda, Manbhum	Kusunda.
49. „ Devji Trikamji, P. O. Jharia, Manbhum ...	Joyrampur.
50. „ Model Brindabanpur Coal Co. (S. K. Debi), Mugma P. O., Dist. Manbhum ...	Model Brindabanpur.
51. „ A. L. Ojha & Co., 4, Lyons Range, Calcutta ...	.....
52. „ P. D. Hamir & Sons, Jharia P. O., Manbhum ...	Durgapur.
53. Mr. Butto Kristo Roy, Katrasgarh P. O., Manbhum ...	New Lakurka.

NAME AND ADDRESS OF OWNERS.	COLLIERY.
54. Mr. B. K. Roy, Katrasgarh P. O., Manbhum	Ramkanali.
55. Messrs. Central Alkusa Colliery Co. (Pure Jharia Col- liery, Jharia), P. O. Ku- sunda, Dist., Manbhum	Gondudih.
56. „ Jeenagora (East Bararee) Colliery Co., P. O. Jharia	Jeenagora.
57. „ Khas Busra Coal Concern, P. O. Jharia ...	Kujama.
58. „ South Tisra Colliery Co., P. O. Jharia ...	South Tisra.
59. „ Kanga & Co., P. O. Kasunda, Manbhum ...	1. Alkusa. 2. Kiska.
60. „ North Bararee Coal Co., P. O. Jharia, Manbhum	North Bararee.
61. „ Denkar Brothers & Co., P. O. Adra, Manbhum...	North Kendwadih.
62. „ K. B. Chandra & Mahadev Chandra, P. O. Nowa- garh, Manbhum ...	Joyramdih.
63. Seth Tara Chand Ghanshyam Das, P. O. Jharia, Manbhum	Khas Joyrampore.
64. Messrs. Dana Premji & Co., Post Box No. 185, Jharia P. O., Manbhum ...	Bright Jharia.
65. „ K. B. Seal & Sons, Jharia P. O., Dist. Manbhum ...	Kalithan Jeenagora.

	NAME AND ADDRESS OF OWNERS.	COLLIERY.
66.	Messrs South Goluckdih Coal Co., P. O. Jharia, Dist. Manbhum	South Goluckdih.
67.	„ North Burrakar Coal Co., 100, Clive Street, Calcutta	Lodna.
68.	„ B. Jewels & Co., P. O. Kusunda, Manbhum ...	Busserya.
69.	Mr. Chotta Lall Patel, 'Bansjora P. O., Manbhum ...	Gareria.

Appendix E.

Statement showing the quantity of Soft Coke despatched from
the Bengal and Bihar & Orissa Coalfields
year by year from 1917.

YEAR.			TONS.
1917	...	...	225,120
1918	...	...	240,269
1919	...	...	308,565
1920	...	...	181,530
1921	...	...	151,417
1922	...	...	188,919
1923	...	...	220,061
1924	...	...	304,745
1925	...	...	415,969
1926	...	...	515,665
1927	...	...	608,612
1928	...	...	689,205
1929	...	...	754,115
1930	...	...	745,564
1931	...	...	722,597

Appendix F.

The comparative figures given below will give an idea of the prospects of soft coke capturing the trade in domestic fuel at the Stations selected :—

RATE PER STANDARD MAUND.

Towns.	Soft Coke Assumed Rate.	Wood Fuel.		Charcoal.		Cinder.	Other Fuel.
	Rs. a. p.	As.	As.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	0 13 6	12 to 14		2 0 0 to 2 4 0		.....	.....
Ahmedabad	0 13 0						
Surat ...	0 12 6	8 to 12		1 4 0 to 1 8 0		.....	.....
Lahore ...	0 12 3	8 to 14		2 0 0 to 2 2 0		0 12 0	0 8 0

The Assumed Rate has been calculated as follows :—

Towns.	Bailway freight from Jharia.	Cost of Soft Coke.	Other incidental charges including loss in transit and profit of As. -2/- per Md.	Total Cost.
	Per ton.	Per ton.	Per ton.	Per ton.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	12 6 0	3 6 0	6 12 0	23 8 0
Ahmedabad ...	11 11 0	3 6 0	6 10 0	21 11 0
Surat ...	11 4 0	3 6 0	6 8 0	21 2 0
Lahore ...	10 12 0	3 6 0	6 7 0	20 9 0

NOTE:—One maund of soft coke is equivalent to two maunds of Wood and Charcoal as far as cooking value is concerned.



A view of the stall at the Industrial Exhibition at Meerut, No. 1.

Appendix G.

Statement showing the approximate cost of Soft Coke per ton
F.O.R. certain important Towns.

TOWNS.	Cost per ton		
	F. O. R.		
	Rs.	A.	P.
Calcutta	8	0	6
Howrah	8	0	6
Serampore	7	9	0
Chandernagore	7	5	0
Nabadwip	8	2	0
Katwa	8	4	0
Burdwan	6	5	0
Azimgunge	7	7	0
Sahebgunge	8	7	0
Bhagalpur	8	14	0
Mongheyr	8	5	0
Dinapore	8	5	0
Patna Jn.	8	2	0
Gaya	6	12	0
Buxar	9	9	0
Moghalserai	9	7	0
Benares Cantt.	9	9	0
Mozaffarpur	10	9	3
Gorakhpur	10	6	10
Chapra	10	3	10
Darbhanga	10	6	3
Fyzabad	9	11	0
Lucknow	10	2	0
Mirzapore	9	11	0
Allahabad	9	11	0
Cawnpore	10	2	0

TOWNS.	Cost per ton					
	F. O. R.					
	Rs.	A.	P.			
Bareilly	11	2	0
Etawah	10	13	0
Tundla	11	4	0
Hathras	11	7	0
Agra City (Belangunj)	11	4	0
Muttra Jn.	11	13	0
Aligarh	11	9	0
Delhi	12	2	0
Meerut City	12	2	0
Saharanpur	12	6	0
Ambala City	12	13	0
Hardwar	12	4	0
Dehra Dun	13	6	0
Simla	23	8	6
Amritsar	13	15	0
Lahore	14	4	0
Gujranwala	14	8	0
Wazirabad	14	10	0
Sialkot	14	8	0
Ferozepore City	13	15	0
Jullender City	13	11	0
Ludhiana	13	6	0
Montgomery	14	10	0
Multan City	15	6	0
Lyallpur	14	13	0
Gujrat	14	10	0
Jammu	14	10	0
Rawalpindi	15	8	0
Nowshera	16	1	0

TOWNS.	Cost per ton		
	F. O. R.		
	Rs.	A.	P.
Peshwar City	16	3	0
Bahawalpur	16	1	0
Hyderabad (Sind)	16	9	6
Karachi	17	8	0
Jodhpur	14	3	6
Marwar Jn.	14	1	6
Ajmere	13	7	6
Jaipur	12	14	6
Bikaneer	14	9	6
Alwar	12	12	6
Rutlam	13	13	0
Udaipur	15	10	6
Ujjain	13	6	0
Kotah	13	1	0
Indore	13	14	6
Gwalior	11	11	0
Jhansi	11	4	0
Bina	11	15	0
Bhopal	12	8	0
Manikpur	9	15	0
Katni	10	13	0
Jubbulpore	11	1	0
Itarsi	12	4	0
Nagpur	11	7	0
Raipur, C. P.	10	0	0
Bombay	15	14	0
Surat	14	12	0
Ahmedabad	15	3	0
Nadiad	15	1	0

TOWNS.	Cost per ton		
	F. O. R.		
	Rs.	A.	P.
Baroda	14	15	0
Broach	15	1	0
Porebunder	22	11	6
Jamnagar	21	0	8
Morvi	17	11	7
Rajkot	18	12	5
Gondal	20	0	8
Bhavnagar	18	7	6
Nasik Road	15	1	0
Bhusaval	13	6	0
Manmad	14	3	0
Aurangabad	17	9	11
Ahmednagar	14	12	0
Poona	15	8	0
Sholapur	16	1	0
Kolhapur	20	5	6
Belgaum	22	0	6
Kharagpur	6	12	0
Bankura	5	3	0
Midnapore	6	9	0
Contai Road	7	5	0
Balasore	8	7	0
Bhadrak	9	2	0
Cuttack	9	13	0
Bhubaneswar	9	11	0
Puri	9	11	0
Berhampore (Ganjam)	10	0	0
Waltair	11	2	0
Vizianagram	10	13	0



A view of the stall at the Industrial Exhibition at Meerut, No. II.

TOWNS.	Cost per ton		
	F. O. R.		
	Rs.	A.	P.
Vizagapatam	11	2	0
Ellore	12	10	0
Masulipattam	14	12	5
Bezwada	12	15	0
Coconada	12	1	0
Madras	14	15	0
Nellore	14	1	0
Pondichery	19	12	1
Cuddalore	19	14	4
Mandapam	25	0	0
Negapatam	21	14	1
Salem	20	14	3
Trichinopoly	21	14	1
Madura	23	13	10
Tuticorin	25	9	0
Trivindrum	26	15	9
Hyderabad (Deccan)	19	12	3
Secunderabad (Deccan)	19	9	11
Calicut	25	9	1
Bangalore	21	0	6
Mangalore	23	11	8
Diamond Harbour	8	13	0
Canning	8	11	0
Budge Budge	8	7	0
Barackpore	7	11	0
Ranaghat	8	0	0
Naihati Jn.	7	5	0
Jessore	9	0	0
Khulna	9	9	0

TOWNS.	Cost per ton		
	F. O. R.		
	Rs.	A.	P.
Faridpore	9	13	0
Berhampore (Bengal)	9	7	0
Murshidabad	9	9	0
Maldah	10	3	10
Purnea	10	8	4
Kishenganj	10	12	10
Jalpaiguri	10	2	0
Silliguri	10	4	0
Darjeeling	23	1	1
Rungpur	10	3	10
Dinajpur	10	3	10
Parbatipur	9	13	0
Amingaon	11	10	10
Gauhati	12	4	1
Mymensingh	10	10	10
Serajgunj	9	13	0
Goalundo	9	14	0
Dacca	11	1	10
Naraingunj	11	3	10
Sylhet Bazar	15	2	1
Chandpur	13	6	1
Comilla	13	6	1
Chittagong	15	6	1

The rates have been arrived at by taking the price of Soft Coke at Rs. 3/6/- per ton F.O.R. Colliery and including the Surcharge Cess of annas 2 per ton. Soft Coke may be had even at cheaper rates. Intending purchasers are recommended to correspond with the Colliery owners and Manufacturers of Soft Coke for rates and terms.

Appendix H.

List of Selling Depots opened by the Indian Soft Coke Cess Committee.

NAMES OF SELLING AGENTS.	SITUATION OF DEPOTS.
<u>ALLAHABAD.</u>	
Mr. B. N. Darbari	... 1. Railway Yard, Allahabad. 2. Colonelgunge, Allahabad.
<u>AGRA.</u>	
Messrs. Mungul Sein Ramji Das	... Madan Mohan Gate, Agra.
<u>DELHI.</u>	
Mr. Lala Shanker Dyal	... Egerton Road, Delhi.
Messrs. Rai Bahadur Hari Ram & Sons	... Ajmere Gate, Delhi.
Messrs. Santosh Coal Co....	... Pahargunge, Delhi.
<u>LAHORE.</u>	
Mr. Dharampaul	... 1. Langemandi, Lahore. 2. Thornton Road, Lahore.
<u>AMRITSAR.</u>	
Messrs. Kriparam & Sons	... Nimak Mandi, Amritsar.
<u>MEERUT.</u>	
Mr B. K. Mukherjee	... West End Road, Meerut Cantt.
<u>AHMEDABAD.</u>	
S. C. Mukherjee	... 1. Nagorisala, Ratan Pole Street. 2. Asarva. 3. Sarangpur Gate, Madho Bag Street, Ahmedabad.
<u>BOMBAY.</u>	
Messrs. J. Irani & Sons	... 1. Niagam Road, Dadar. 2. Mahomedali Road, Bombay.
Mr. B. R. Rede.	... Kalbadevi Road, Bombay.
Messrs Ghadially & Co....	1. Byculla, Bombay. 2. Gunbow Street, Fort, Bombay. 3. Ghatkopar, Chemur Street, Bombay.
<u>RANGOON.</u>	
Messrs. A. L. Ojha & Co.	... Poozoondaung Coal Depot, Rangoon.

Appendix I.

Abstract Statement of the Receipts and Expenditure for the year 1931-32.

RECEIPTS.	Rs.	As.	P.	EXPENDITURE.	Rs.	As.	P.
Opening Balance	15,542	9	6	(a) Administration of the Committee ...	12,252	15	0
(a) Monies received under Section 3 (2) of the Act	93,493	0	0	(b) Measures taken for promoting the sale of Soft Coke	37,635	13	0
				(c) Miscellaneous	1,466	1	0
				(d) Security deposit with N. W. Rly. ...	50	0	0
				(e) Fixed deposit for one year with Imperial Bank of India	10,000	0	0
				(f) Closing balance in hand— Rs. As. P.			
				Cash	9	0	3
				*Bank	47,621	12	3
				47,630	12	6	
TOTAL Rs. ...	1,09,035	9	6	TOTAL Rs. ...	1,09,035	9	6

* As per Bank the balance is Rs. 48,713-2-0.
The difference of Rs. 1,091-5-9 represents 12 uncashed cheques.

Certified correct, subject to my audit report.

S. N. BANERJI,
Secretary,
Indian Soft Coke Cess Committee.

B. SEN GUPTA,
Examiner, Outside Audit, Calcutta.

J. R. HARRISON,
*President,**
Indian Soft Coke Cess Committee.