

DEPARTMENT OF OVERSEAS TRADE.

**Report on the
Conditions and Prospects
of British Trade in
INDIA**

1926-27.

By **THOMAS M. AINSCOUGH, C.B.E., M.Com., F.R.G.S.**

His Majesty's Senior Trade Commissioner in India and Ceylon.



LONDON:
PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
15, Donegall Square West, Belfast;
or through any Bookseller

1927.

Price 4s. 0d. net.

DEPARTMENT OF OVERSEAS TRADE.

COMMERCIAL REPRESENTATION ABROAD.

To foster British overseas trade, the Department has developed and controls the following Services of Commercial Intelligence Officers:—

1. IN THE EMPIRE.

The Trade Commissioner and Imperial Trade Correspondent Services.

At the present time there are 13 Trade Commissioners' offices. These are situated, four in Canada (Montreal, Toronto, Vancouver, Winnipeg); two in South Africa (Johannesburg, Cape Town); two in Australia (Melbourne, Sydney); two in India (Calcutta and Bombay—to cover also Ceylon); and one each in New Zealand (Wellington), British East Africa (Nairobi) and British West Indies (Trinidad).

The Trade Commissioners in the Dominions have the assistance of Imperial Trade Correspondents at a number of important centres.

In various parts of the Empire in which at present there are no commissioners, there are correspondents with whom the Department deals direct.

The Department is represented in India by Mr. T. Ainscough, O.B.E., H.M. Senior Trade Commissioner; Mr. W. D. Montgomery Clarke, H.M. Trade Commissioner, Calcutta; and Major R. W. Clarke, H.M. Trade Commissioner, Bombay.

2. IN FOREIGN COUNTRIES.

(a) The Commercial Diplomatic Service attached to the British Diplomatic Missions.

This service consists of between thirty and forty posts in all, and the officers of the service are stationed in all the more important foreign markets of the world. The members of the Commercial Diplomatic Service are styled "Commercial Counsellors" in the highest grade, and "Commercial Secretaries" in the three lower grades. They are members of the staff of the British Embassy or Legation in which they serve.

The Commercial Diplomatic Officer has general supervision over the commercial work of the consular officers in his area, and, with the co-operation of these two services, a complete network of Government commercial representatives is thrown over foreign countries.

(b) The British Consular Service.

The service has been re-organised. Particular attention has been given to the commercial side of consular work.

Members of British firms are urged to call upon the Department's representative abroad when they visit an overseas country. It is also important that they should make a point of their representatives abroad keeping in close touch with the Department's officers.

A handbook giving fuller details of the overseas organization of the Department can be obtained on application at the Department of Overseas Trade, 35, Old Queen Street, S.W.1.

NOTE.

It should be understood that the views expressed in annual reports are the views of the officers themselves, and are not necessarily in all respects the views of the Department.

COVERING DESPATCH.

To the Right Honourable Sir Philip Cunliffe-Lister, K.B.E.,
M.P., President of the Board of Trade.

Office of H.M. Senior Trade Commissioner in India.
Fairlie House, Fairlie Place,
Calcutta.

August 1st, 1927.

SIR,

I have the honour to forward for your information a report on the conditions and prospects of British trade in India during the Indian fiscal year 1926-27.

This is the first of the annual reports written since the war in which it has been possible to strike a definitely optimistic note with regard to the import trade of this vast market. At the same time, many of the important and far-reaching changes which are taking place tend to weaken the British position in India and call for special efforts and revised methods and organisation in order to meet them. As in previous reports, it has been my aim not merely to state facts and tendencies, but, wherever possible, to comment on them and to advance practical and carefully considered suggestions.

I desire to acknowledge my indebtedness to the Officials of the Commerce, Industries and Finance Departments of the Government of India for their unfailing courtesy and assistance during the year. Special thanks are due to the Director-General of Commercial Intelligence and Statistics, the Chief Controller and staff of the Indian Stores Department and to the Collectors of Customs for their help and co-operation which have always been so willingly rendered. I would also like to record my appreciation of the numerous memoranda which have been contributed by Engineers and other Officers in charge of important works throughout the country and which have, in many cases, been incorporated with due acknowledgments in the report.

I have the honour to be, Sir,

Your most obedient servant,

THOMAS M. AINSCOUGH,
H.M. Senior Trade Commissioner in India.

PREFATORY TABLES.

NOTE.—*The author desires to express his indebtedness to the Director of Commercial Intelligence and Statistics for the particulars given in these tables.*

I.—TRADE DISTRIBUTION: PRINCIPAL ARTICLES.

TABLE SHOWING VARIATIONS IN THE SHARES OF THE PRINCIPAL ARTICLES IN THE IMPORT AND EXPORT TRADE OF BRITISH INDIA DURING THE LAST THREE YEARS, AS COMPARED WITH AVERAGES OF THE PRE-WAR AND WAR PERIODS.

IMPORTS (*in percentages*).

(Sea borne : exclusive of treasure and of imports on Government account)

	1909-14. <i>Average.</i>	1914-19. <i>Average.</i>	1924-25.	1925-26.	1926-27.
Cotton manufactures ...	36	35	33	29	28
Iron and steel ...	7	6	8	8	7
Machinery ...	4	4	6	7	6
Sugar ...	9	10	8	7	8
Railway plant ...	4	5	2	2	1
Hardware ...	2	2	3	2	2
Mineral oil ...	3	3	4	4	4
Silk ...	3	2	2	1	2
Other articles ...	32	33	34	40	42

EXPORTS (*in percentages*).

(Sea borne : exclusive of treasure and of exports on Government account).

	1909-14. <i>Average.</i>	1914-19. <i>Average.</i>	1924-25.	1925-26.	1926-27.
Jute, raw and manufactures ...	19	25	21	26	26
Cotton, raw and manufactures ...	15	16	27	28	23
Food-grains ...	21	17	17	13	13
Seeds ...	11	6	9	8	6
Tea ...	6	8	9	7	9
Hides and skins ...	7	8	4	2	2
Other articles ...	21	20	13	16	21

II.—TRADE DISTRIBUTION: PRINCIPAL COUNTRIES.

TABLE SHOWING VARIATIONS IN THE SHARE OF THE PRINCIPAL COUNTRIES IN THE IMPORT AND EXPORT TRADE OF BRITISH INDIA DURING THE LAST THREE YEARS, AS COMPARED WITH AVERAGES OF THE PRE-WAR AND WAR PERIODS.

IMPORTS (*in percentages*).

(Sea borne: exclusive of treasure and of imports on Government account).

	1909-14. <i>Average.</i>	1914-19. <i>Average.</i>	1924-25.	1925-26.	1926-27.
United Kingdom	63	56	54	51	48
Other parts of the British Empire	7	9	8	8	7
United States of America ...	3	7	6	7	8
Japan	2	10	7	8	7
Java	6	8	6	6	6
Germany	6	1	6	6	7
Other foreign countries ...	13	9	13	14	17

NOTE.—Imports from Germany during the quinquennium, 1914-19, consisted mostly of receipts in the early part of the official year 1914-15, and the residue of cargoes of prize vessels imported during the war period.

EXPORTS* (*in percentages*).

(Sea borne: exclusive of treasure and of exports on Government account).

	1909-14. <i>Average.</i>	1914-19. <i>Average.</i>	1924-25.	1925-26.	1926-27.
United Kingdom	25	31	26	21	21
Other parts of the British Empire	16	21	13	14	17
United States of America ...	8	12	9	10	11
Japan	8	11	14	15	13
France	7	4	5	6	4
Germany	10	1	7	7	7
Other foreign countries ...	26	20	26	27	27

NOTE.—Exports to Germany during the quinquennium 1914-19 were confined to the early part of the official year 1914-15.

*Including re-exports.

COMMERCIAL SUMMARY.

Area—	Sq. miles.
British India	1,094,300
Native States	711,032
Total	1,805,332
<i>Population Census of 1921—</i>	
British India	247,003,293
Native States	71,939,187
Total	318,942,480

Language (Commercial use of English, etc.)—English.

Monetary unit(s)—

3 pie=1 pice.	
4 pice=1 anna	
16 annas=1 rupee.	
1 lakh=Rs.1,00,000	} e.g., Rs.1,45,67,200=1 crore, 45 lakhs, 67,200 rupees.
1 crore=100 lakhs.	

Rate of Exchange (pre-war and current average quotations)—

Pre-war	1s. 4d.
Current. 30.6.27	1s. 6d.

Index Numbers—July, 1914=100.

Wholesale prices, Bombay	April, 1927=144.
Retail prices (food), Bombay	April, 1927=167.
Cost of living (European), Bombay	Jan., 1927=156.
“ “ (working class), Bombay	May, 1917=152.

Principal weights and measures (other than ordinary metric or British) with British equivalents.

Weights and measures in India vary not only from district to district but also for different commodities within the same district, and though the railways have given a lead to the adoption of a uniform system, the country is so vast that the differences are likely to persist for many years to come. The principal units in all the scales of weights are the maund, seer and the tola, and the standard weights for each of these are 82.28 lbs., 2.057 lbs., and 180 grains troy. The tola is the same weight as the rupee. In addition to these weights, there is the viss of 3.60 lbs. or 140 tolas, and the candy of 500 to 840 lbs. It is not necessary for the purposes of this volume to detail any variation of the weight of the maund, except those which enter into the export trade. It will be sufficient to say that in any particular city there are probably as many different maunds as there are articles to weigh. The only varieties which need be considered in connection with the foreign trade are the Bengal or railway maund already specified, the factory maund of 74 lbs. 10 ozs. 11 drs., the Bombay maund of 28 lbs., and the Madras maund of 25 lbs. In October, 1913, the Government of India appointed a Committee to inquire into the whole question, and their majority report, which was presented in the following year, recommended the extension of the railway system based on the 180 grains tola, while the minority report advocated the adoption of the metric system. The views of the Provincial Governments on these reports were obtained and the Government of India in their Resolution dated the 3rd January, 1922, declared themselves in favour of the ultimate adoption in India, excluding Burma, of a uniform system of weights based on the scale

now in use on the railways. It has been decided that no new measures prescribing all-India measures of weight or capacity should be introduced at present, but that the Local Governments should take such executive action as they can to educate public opinion in favour of the standard maund and seer.

In the table below an attempt has been made to present within a small compass the principal weights and measures employed in the Indian export trade.

Principal weights and measures in use in the export trade.

Name of unit.					British Imperial Value.
General.					
Tola	...	...	...	...	180 grains troy.
Seer (Standard or Railway or India)	...	...	...	...	2·057 lbs.
Seer (Factory)	...	...	...	...	1 lb. 13·5 oz.
Viss	...	...	...	...	3·60 lbs.
Maund (Standard or 40 seers Railway or Indian)	...	...	...	...	82 lbs. 4 oz. 9 dr.
Maund (Factory)	...	...	...	...	74 lbs. 10 oz. 11 dr.

NOTE.—For local variations consult "Handbook of Commercial Information for India," by C. W. E. Cotton, C.I.E., I.C.S., 2nd Edition, 1924.

Total Imports—1st April, 1926, to 31st March, 1927.

					Rs.
Merchandise	...	...	...	...	2,31,40,66,344
Government Stores	...	...	...	...	9,59,76,127
Treasure	...	...	...	...	41,53,20,573
Total	...	...	...	...	2,82,53,63,044

Principal Imports.—Cotton manufactures, sugar, iron and steel, machinery.

Imports of merchandise from United Kingdom					Rs.
United States of America	...	...	...	...	1,10,58,12,651
Germany	...	...	...	...	18,31,57,720
Japan	...	...	...	...	16,91,55,959
Java	...	...	...	...	16,48,95,332
...	...	...	...	...	14,33,08,008

Total Exports.—(Indian Merchandise) 1st April, 1926, to 31st March, 1927, Rs. 301,44,59,772.

Principal Exports.—Cotton, jute, grain, pulse, tea.

Exports of Indian merchandise to United Kingdom					Rs.
Japan	...	...	...	...	63,77,40,714
United States of America	...	...	...	...	41,00,87,961
Germany	...	...	...	...	33,69,11,084
...	...	...	...	...	20,23,97,783

Railway mileage.—31st March, 1926.

Railways owned by the State	...	...	...	...	27,429
Other railways	...	...	...	...	11,150
Total route mileage opened for traffic	...	...	...	...	38,579

TABLE OF CONTENTS.

COVERING DESPATCH.

PAGE

PREFATORY TABLES.

STATISTICS OF VARIATIONS IN THE SHARES OF THE PRINCIPAL ARTICLES OF IMPORT AND EXPORT AND OF PRINCIPAL COUNTRIES OF ORIGIN AND DESTINATION, 1914-1927	4
COMMERCIAL SUMMARY	6

CHAPTER I.

GENERAL REVIEW OF THE PERIOD.

The Outlook in the Import Trade	18
General Position of British Trade in India	20
Some Weakening Factors	24
The Balance of Trade	29
The Royal Commission on Indian Currency and Finance	31
The Course of Exchange	32
Government Remittances	33
Money Market Conditions in India during the year	33
The Public Debt	34
The Year's Loan	36
Rise in the Price of Indian Government Securities	36
The Budget, 1927-28	37
Railway Budget	38
New Railway Construction	39
Opportunities for Contractors	40
Security Printing in India	40
Indian Joint Stock Companies in 1926-27.	
Flotations	41
Liquidations	41
Indian Working Class Cost of Living Index. Bombay	42
Patents and Designs	42
Civil Aviation	43
Imperial Airship Scheme	43
Cairo-Karachi Civil Air Service	43
Future Developments	44
Notable Flights	44
Wireless Telegraphy.	
Wireless Beam Service between Great Britain and India	46
Point to Point Wireless Services	46
Public Address Equipments	46
Future Developments	46
Broadcasting	46
Trade Prospects in Afghanistan	47
The "Better Roads" Movement in India	48
Proposed Central Road Board	49
The Kathiawar Ports and Customs Duty	50
Action by the Government of India	50
Need for a Pure Food and Drugs Act in India	51
Royal Commission on Agriculture in India	52
External Capital Committee	53
Indian Taxation Inquiry Committee	55

CHAPTER II.

A STUDY OF FOREIGN COMPETITION IN CERTAIN SELECTED TRADES
WITH SPECIAL REFERENCE TO THE MEASURES REQUIRED TO
MEET THE SITUATION.

	PAGE
Cotton Piecegoods	57
Metals.	
Aluminium Circles and Sheets	59
Copper Sheets	60
Yellow Metal Sheets and Circles	60
Cotton Textile Machinery and Engineering Stores.	
Cotton Waste Spinning Machinery	61
Warping or Beaming Machines	61
Hand Looms	61
Dobbies	61
Millgearing and Millwrights' Work	61
Sundry Parts	61
Dyestuffs	62
Chemicals	64
Bazaar Hardware and Cutlery	65
Glassware	67
Drugs and Medicines	68
Perfumes and Toilet Requisites	69
Paper	70
Printing Papers	71
Writing Papers	71
Envelopes	71
Stationery	71
Provisions	72
Rubber Tyres	72
Electrical Apparatus and Fittings	73
Conclusions	74

CHAPTER III.

REVIEW OF THE ACTIVITIES OF THE INDIAN TARIFF BOARD DURING
THE YEAR WITH SPECIAL REFERENCE TO THE INQUIRIES INTO
THE STEEL AND COTTON INDUSTRIES.

Statutory Inquiry into the Steel Industry	77
Summary of the Board's Recommendations with regard to Steel	78
Summary of the Board's Recommendations with regard to Tin- plate	79
The Steel Industry Protection Bill (1927)	80
The Cotton Textile Industry Inquiry, 1927	81
Summary of conclusions and recommendations	82
Resolution by the Government of India	87
Inquiry into the Coal Industry	92
Decision of the Government of India	93
Inquiry into the Shipbuilding Industry	93
Findings of the Board	93
Decision of the Government of India	94
Inquiry into the Wire and Wire Nail Industry	95
Conclusions of the Board	95
Decision of the Government of India	96
Inquiry into the Galvanising Industry	97
Decision of the Government of India	97

CHAPTER IV.

AN ACCOUNT OF THE FURTHER DEVELOPMENT OF PURCHASES OF GOVERNMENT STORES IN INDIA BY THE INDIAN STORES DEPARTMENT AND OTHER DEPARTMENTS OF THE GOVERNMENT OF INDIA WITH SPECIAL REFERENCE TO THE BEARING OF THIS TENDENCY ON THE POSITION OF BRITISH MANUFACTURERS.

	PAGE
The Indian Stores Department in 1926-1927	99
Activities of Various Branches	100
Financial Position	101
Work done	101
Inclusion of the Stores Department in the major local Govern- ments' arrangements for the Stores Purchase	101
Purchase of Stores	102
Encouragement of Indian Industries and Local Purchases ...	105
List of Stores indented for on London Store Department, London	107
Scrutiny of Home Indents	107
Purchases of Railway Material	108
Standardisation of Railway Material	110
State Railway Workshops Committee	113
Supply of Rails, etc., from Indigenous Sources	114
Electric Headlights	115
British Suppliers of Railway Plant	115
Purchase of Army Requirements	117
Purchases by Department of Posts and Telegraphs	117
The Army Canteen Board	117

CHAPTER V.

AN ACCOUNT OF THE PROGRESS MADE DURING THE PAST YEAR IN CERTAIN OF THE MORE IMPORTANT IRRIGATION, HARBOUR, HYDRO-ELECTRIC AND OTHER PROJECTS IN INDIA.

Irrigation :—

Punjab.

Sutlej Valley	119
Gandasinhwala	119
Suleimanki	119
Islam	119
Panjnad	119
The Haveli Project	119
Jalalpur Project	119
Thal Project	119
Bhakra	120

Sind.

Lloyd (Sukkur) Barrage and Canals Scheme	120
List of special tools and plant proposed to be purchased in the year 1927-28	125

Madras

The Cauvery (Metur) Project	127
------------------------------------	-----

Harbour Works :—

Calcutta Port Extensions. Progress of the Scheme	127
Bombay Port Trust Capital Works	129
Karachi Port Improvement Scheme.	
Note on the progress of the West Wharf Works and the future requirements, etc.	130

II

Chapter V—Harbour Works—*continued.*

PAGE

Harbour Developments in the Madras Presidency.

Note on the present position of the Harbour Works at Cochin and Tuticorin	130
The Port of Rangoon	131
Wharves Extension and reconstruction for sea going vessels traffic	132
Lanmadaw Foreshore Development for inland vessels, local and railway traffic	132
Botatoung Development for the Irrawaddy Flotilla Company's Mandalay Steamer Traffic	132
The Construction of a new Import Salt Depot at Pazundaung	133
Additional Moorings for sea going vessels	133
Development at Dawbong	133
Passenger Depot—Phayre Street	133
Acquisition of the Military Commissariat Depot at Godwin Road	133
King's Bank Reclamation Works	133
Commissioners' New Head Offices	133
The Vizagapatam Harbour.	
Manganese Wharf	134
Monolith Quay Wall	134
Electric Power Station	134
Oil Fuel Depot	134
Dredging	134
Finance	135
Port of Chittagong.	
River Training	135
Dredging	136
Lighting of the approaches to the Port	136

Hydro-Electric Schemes :—

The Punjab Hydro-Electric Scheme (known as the Uhl River Project)	136
Hydro-Electric Developments in the Madras Presidency	137
The Ceylon Hydro-Electric Project	137
The Calcutta Chord Railway Project and the Bally Bridge	137
Bombay Back Bay Reclamation Scheme	140
The Howrah Bridge	140
The Grand Trunk Canal	141

CHAPTER VI.

DETAILED EXAMINATION OF THE LEADING IMPORT TRADES WITH SPECIAL REFERENCE TO CHANGES IN THE CHARACTER, VOLUME, AND ORIGIN OF THE IMPORTS DURING THE FISCAL YEAR APRIL 1ST, 1926, TO MARCH 31ST, 1927.

Manufactured and Mainly Manufactured Goods :—

Cotton Textiles.	
Yarn	142
Piecegoods	145
Varieties of piecegoods imported	147
Sources of Imports	148
Shares of Principal Competitors	150
Indian Mill Competition	150

Chapter VI—Manufactured and Mainly Manufactured Goods—*continued*.

	PAGE
Conditions in the large import markets.	
Calcutta	153
Bombay	153
Karachi	154
Madras	155
Delhi	156
Amritsar	156
Cawnpore	156
General Forecast (June, 1927)	157
Raw Cotton	158
Cotton Sewing Thread	160
Artificial Silk.	
Yarns	160
Piecegoods of Cotton and Artificial Silk	161
Flax Manufactures	162
Jute Manufactures	162
Silk Manufactures	162
Woollen Manufactures.	
Woollen Piece Goods	163
Woollen Shawls	164
Carpets and Rugs	164
Machinery and Millwork	165
Textile Machinery	166
Woollen Manufacturing Machinery	166
Jute Manufacturing Machinery	166
Electrical Machinery	167
Boilers	167
Prime Movers (other than electrical)	168
Agricultural Machinery	168
Mining Machinery... ..	169
Metal Working Machinery (including machine tools)	169
Oil Crushing and Refining Machinery	170
Paper Mill Machinery	170
Refrigerating Machinery	170
Rice and Flour Mill Machinery	170
Saw Mills and Woodworking Machinery	171
Sewing and Knitting Machines	171
Sugar Machinery	171
Tea Machinery	172
Typewriters	172
Other sorts of Machinery	172
Iron and Steel	172
Bars (other than cast steel)	175
Beams, Channels, Pillars, Girders and Bridgework	176
Bolts and Nuts	176
Hoops and Strips	176
Nails, Rivets and Washers (other than Wire Nails)	176
Cast Pipes and Fittings	176
Galvanised Sheets and Plates	176
Tinned Plates	176
Sheets and Plates (not galvanised or tinned)	176
Wrought Tubes, Pipes and Fittings	176
Wire Nails	177
Wire Rope	177
Aluminium	177
Brass, Bronze and Similar Alloys	177

Chapter VI—Manufactured and Mainly Manufactured Goods—*continued.*

	PAGE
Copper (Wrought)	178
German Silver (including Nickel Silver)	179
Railway Plant and Rolling Stock	179
Motor Vehicles.	
Motor Cars	180
Motor Cycles	182
Motor Omnibuses, Vans and Lorries	183
Cycles (other than motor cycles and parts thereof) and accessories	183
Provisions	184
Vegetable Ghee	185
Liquors.	
Ale, Beer and Porter	185
Spirits	186
Wines	187
Paper and Pasteboard.	
Packing Paper	187
Printing Paper	188
Writing Paper and Envelopes	188
Miscellaneous	189
Chemicals and Chemical Preparations (excluding Chemical Manures and Medicines)	189
Dyeing and Tanning Substances.	
Dyes obtained from Coal Tar Alizarines	190
Anilines	191
Soap	191
Paints and Painters' Materials.	
Paints and Colours	192
Painters' Materials	192
Drugs and Medicines (excluding Chemicals and Narcotics)	193
Apparel (excluding Hosiery, Boots and Shoes)	193
Cotton Hosiery	194
Woollen Hosiery	195
Haberdashery and Millinery	195
Boots and Shoes	195
Leather	196
Belting for Machinery.	
Cotton Belting	197
Leather Belting	197
Belting of other materials (including coir)	197
Bobbins	197
Books and Printed Matter	198
Stationery (excluding Paper)	198
Tobacco	198
Rubber Manufactures	199
Pneumatic Motor Covers	200
Pneumatic Motor Cycle Covers	200
Pneumatic Cycle Covers	200
Solid Rubber Tyres for Motor Vehicles	200
Other Manufactures of Rubber (excluding Apparel and Boots and Shoes)	200
Instruments, Apparatus, Appliances and Parts thereof.	
Musical Instruments	201
Optical Instruments	201
Cinematograph Films	201
Photographic Instruments	201
Scientific Instruments	201

Chapter VI—Manufactured and Mainly Manufactured Goods—*continued.*

	PAGE
Instruments, Apparatus, Appliances, etc.—<i>continued.</i>	
Surgical Instruments	201
Wireless Apparatus	201
Electrical Apparatus	202
Earthenware and Porcelain	203
Glass and Glassware	203
Building and Engineering Materials, other than Iron, Steel and Wood	204
Cement	205
Hardware (excluding Cutlery and Electro-plated Ware).	
Agricultural Implements	206
Galvanised Iron or Tinned Buckets	206
Builders' Hardware, such as Locks, Hinges, Door bolts, etc.	206
Domestic Hardware	207
Enamelled Ironware	207
Gas Mantles	207
Metal Lamps	207
Safes and Strong Boxes of Metal	207
Stoves	207
Other sorts... ..	207
Cutlery	208
Polishes	208
Arms, Ammunition and Military Stores	209
Brushes and Brooms	209
Toys and Requisites for Games and Sports	210
Tea Chests (entire or in sections)	210
Umbrellas and Umbrella Fittings	210
Jewellery and Plate of Gold and Silver (excluding imitation Jewellery, Precious Stones and Pearls unset)	211
Electro-Plated Ware	211
Carriages and Carts (excluding Railway Carriages) and Parts thereof	212
Oil Cloth and Floor Cloth	212
Furniture and Cabinet Ware	212
Matches	212
Packing (engine and boiler) of all kinds excluding asbestos	212
Toilet Requisites	213
Articles imported by Post, not included elsewhere	213
Raw Materials and Semi-Manufactured Articles :—	
Coal and Coke	213
Mineral Oils	214
Kerosene Oil	214
Fuel Oils	214
Lubricating Oils	214
Salt	215
Sugar	215
Beet Sugar	215

APPENDICES.

APPENDIX (I) TO CHAPTER I.—

Indian Taxation Inquiry Committee	217
Summary of the Committee's Conclusions	217
The Scope of the Problem	217
Capitation and Apportioned Taxes	217

	PAGE
The Land Revenue	218
Revenue from Agricultural Land	218
Revenue from Non-Agricultural Land	220
The Charge for Water	220
Taxes on Consumption—Customs	220
Import Duties	220
Export Duties	221
Taxes on Consumption—Excises for purposes of Revenue	221
Salt	221
Cotton Piecegoods	222
Petroleum	222
Matches	222
Aerated Waters	222
Patent Medicines	222
Tobacco	222
Taxes on Consumption—Restrictive Excises	222
Taxes on Incomes.	
General	223
Income Tax on agricultural incomes	224
Taxes on Transactions.	
Duties under the Stamp Act	224
Stock and Produce Transactions	225
Penalties	225
Fees	225
Court Fees	226
Probate Duties	227
Local Taxation.	
Taxes on Trade	227
Tolls	227
Taxes on Property	227
Taxes on Persons	228
General	228
Local Taxation of Railways	228
Local Taxation of Mines	228
The Distribution of the Burden	228
The Order of Precedence... ..	229
The Division of the Proceeds.	
Imperial and Provincial	230
Provincial and Local	231
The Machinery of Taxation	232

APPENDIX (II) TO CHAPTER III.—

Act No. III of 1927—An Act to provide for the continuance of the Protection of the Steel Industry in British India	233
---	-----

APPENDICES (III) TO CHAPTER VI.—

(A) Statement showing the production, imports, and exports of Yarn during the period 1899-1900 to 1925-26	241
(B) Statement showing the progress of the Cotton Mill Industry in India	242
(C) Value of the Trade with principal countries, distinguishing principal articles.	
Table No. 1. United Kingdom	246
" 2. Italy	248
" 3. Belgium	249
" 4. Germany... ..	250
" 5. Japan	251
" 6. United States	253

APPENDIX IV.—Imports, April—September, 1927-28	254
---	-----