



**REVIEW**  
**OF THE**  
**CUSTOMS ADMINISTRATION IN INDIA**

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**1930-31**

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CALCUTTA: GOVERNMENT OF INDIA  
CENTRAL PUBLICATION BRANCH  
1932

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# Review of the Customs Administration in India in 1930-31.

## *Receipts and Expenditure.*

The total revenue and expenditure under the head "I and 1-Customs" were Rs. 47,84,28,434 and 91,70,045, respectively. The total amount of refunds and drawbacks during the year was Rs. 1,03,93,671. The corresponding figures in the last four years have been as follows :—

| Years.            | Revenue (gross). | Refunds and Drawbacks. | Expenditure. |
|-------------------|------------------|------------------------|--------------|
| 1926-27 . . . . . | 48,30,53,769     | 92,43,048              | 81,27,224    |
| 1927-28 . . . . . | 48,21,41,872     | 96,27,022              | 84,81,534    |
| 1928-29 . . . . . | 50,15,73,728     | 87,72,924              | 91,58,423    |
| 1929-30 . . . . . | 52,03,67,385     | 76,01,156              | 96,13,882    |

2. Return I shows in detail the duty collected in the various Maritime Provinces under each head during the last five years. It will be seen that as compared with the previous year there has been a decrease of about Rs. 2 crores in the revenue from cotton manufactures and of about 1 crore from cigarettes while there has been an appreciable increase under sugar amounting to about 2 crores and under metals of about 1 crore. On the export side jute is down by about one crore of rupees. The increase or decrease at the various ports is dealt with below. The decreases under cotton manufactures and cigarettes may be attributed partly to general trade depression and partly to the effect of the boycott movement.

*Bombay.*—There were appreciably larger receipts during the year under "sugar" and "metals." The last months of the year were marked by heavy importations of silver and sugar in anticipation of a rise in duty on these articles. All the other heads (except machinery) show lower realisations, the most noticeable decreases being under "Cotton manufactures," "silk and articles made of silk" and "all other articles." Realisations of export duty fell from Rs. 682 (thousands) in the previous year to Rs. 502 (thousands) during the year under review.

*Calcutta.*—On the import side "Cotton manufactures and cigarettes" and on the export side "jute" showed appreciable decreases amounting to about 3 crores of rupees while "sugar" and "metals" showed increases amounting to about 70 lakhs. Practically all the other heads suffered on account of the trade depression.

*Karachi.*—There were no striking variations in the revenue collected as compared with the previous year. The revenue on the whole increased by about 34 lakhs as compared with the previous year. On the export side there was a decrease of about 3 lakhs.

*Burma.*—There was a serious drop in import revenue both at Rangoon and the sub-ports, the Rangoon figure decreasing by as much as 34 lakhs. The increased duty on sugar and cotton piecegoods brought in more revenue but most of the other heads declined. Tobacco again showed a marked decline by over 10 lakhs due to the increased manufacture of cigarettes in India. The drop in export duty on rice was due to the reduction of the rate of duty; the duty on hides again declined.

*Madras.*—Revenue collections at the Madras Custom House showed a decrease of Rs. 61·58 lakhs compared with the previous year while at the out-ports the revenue increased by Rs. 5·64 lakhs.

### *Volume of work.*

Statistics relating to the volume of work at the Custom Houses are embodied in Returns II, III and IV attached to the Report. The salient features in the volume of work at the different ports are explained below.

*Bombay.*—So far as Return II is concerned there have been no striking variations except that the number of bills of entry (Foreign-Dutiable) decreased from 292,812 to 205,303. The re-export trade in merchandise still further declined during the year as a result of general trade depression. The total amount of drawback paid, however, increased from Rs. 7,66,344 to Rs. 8,46,882, owing to the inclusion of Rs. 2,17,175 paid as drawback on silver bullion. The amount of drawback paid on goods re-exported by land to Persia *via* the Nushki-Seistan route fell from Rs. 45,532 to Rs. 16,332. The trade with Afghanistan and Nepal also fell during the year.

*Calcutta.*—It will be seen from Returns II, III and IV relating to the volume of work that there has been a general decrease in the number of Import and Export General Manifests and also in the number of Bills of Entry bonds.

*Karachi.*—It will be observed from Return II that though there was a slight increase in the number of manifests of foreign cargo imported by sea, the number of bills of entry both for dutiable and for free cargo fell from 110,583 and 8,046 to 88,193 and 7,546 respectively. The number of manifests for cargo exported by sea to foreign countries rose from 1,263 to 1,528. The number of free shipping bills increased from 19,164 in 1929-30 to 22,001 in 1930-31 while the number of dutiable shipping bills fell from 10,677 in 1929-30 to 9,573 in the year under review. In the coasting trade, there was an all round increase in the number of manifests, bills of entry and shipping bills.

*Burma.*—Considering the undoubted depression in trade and the falling off in revenue, the figures in Return II show a surprisingly small decline. Import manifests at Rangoon have fallen off slightly but have definitely increased at the out-ports. Foreign export manifests have decreased by 15 at Rangoon and coasting have increased by 17. At the sub-ports a considerable increase is shown under each head. Bills of Entry decreased though the number of free foreign bills of entry increased. At the out-ports, all categories decreased. Dutiable shipping bills were slightly down at Rangoon while free foreign and coasting were both considerably down. At the out-ports dutiable shipping bills increased while others declined.

*Madras.*—There was a general falling off in the number of documents dealt with at the Custom House during the year under report. Number of Bills of Entry and shipping bills (coasting) however increased from 6,826 to 7,345 and from 6,126 to 6,735, respectively, during the year under report.

### *Customs offences.*

*Bombay.*—The total number of cases adjudicated under the Sea Customs Act was 1814. Of these 576 related to offences in respect of Merchandise Marks Act and no penalty was imposed in 423 out of the remaining 1,238 cases. Cases adjudicated numbered 2,528 in the preceding year, 3,350 in 1928-29 and 2,680 in 1927-28. Return V shows under different categories the number of customs offences committed at the port during the year under review and the penalties imposed and realised. The seizures of opium and other dangerous drugs numbered 21. Cases of importations of arms and ammunition through the post numbered 53. The Preventive Department detected 14 cases of smuggling of arms and ammunition and placed 12 accused before the criminal courts obtaining convictions of 7 persons. The Postal Appraisal Branch detected one case of exportation of wild birds' feathers. The feathers were confiscated and a penalty of Rs. 5 imposed.

*Calcutta.*—The following is a summary of seizures of dangerous drugs, arms and other prohibited goods made during the year under review :—

96 vessels were rummaged during the year which resulted in

- (a) Five seizures of dangerous drugs, totalling 211 ounces of cocaine and 1 maund of opium and
- (b) One seizure of arms and ammunition in which one auto-pistol and 100 rounds of ammunition were found. No arrests were made.

In addition there were

- (a) 56 seizures of dangerous drugs amounting to 1,792 ounces cocaine valued at Rs. 1,80,000 approximately, 8 maunds of opium of an approximate value of Rs. 32,000 and a small quantity of chandu.
- (b) 3 seizures including 10 bags and one post parcel containing peacock feathers and one bundle of peacock feather fans.
- (c) 29 seizures of obscenities comprising 1 book containing obscene post cards, 1 pamphlet of obscene literature, 53 obscene post cards and 268 obscene pictures and
- (d) 1 seizure of 1 revolver and 8 rounds ammunition as the result of a house search in the town of Calcutta. The case was made over to the Police for investigation and prosecution.

The number of miscellaneous offences was six only. The total amounts of penalties realised under the Sea Customs Act was Rs. 10,433-5-4. 1,004 offences were reported in the Appraising Department during the year. Extra duties and penalties collected were Rs. 77,373-6-7 and Rs. 38,901 respectively.

*Karachi.*—There were in all 937 cases as against 849 cases in 1929-30 and the penalties realised amounted to Rs. 15,823 compared with Rs. 14,936 in

the previous year. The Preventive Department detected 4 cases of illegal importation of arms and ammunition resulting in the seizure of 2 pistols, one revolver, 128 cartridges and one spare magazine. In one case, the offender, who was a woman passenger, was prosecuted under the Arms Act. There were 9 cases of clandestine attempts to import dangerous drugs in which the offenders were dealt with under the Opium and Abkari Acts by the trying magistrate. The total quantities of various kinds of dangerous drugs seized were as follows :—

|                         |                  |
|-------------------------|------------------|
| Persian opium . . . . . | 41½ tolas.       |
| Morphia . . . . .       | 4 centigrams.    |
| Chandul . . . . .       | 63½ tolas.       |
| Charas, and . . . . .   | 65½ tolas.       |
| Cocaine . . . . .       | 17,345.7 grains. |

The largest quantity of cocaine seized in a single instance was 17,273 grains. The Appraising section seized two publications importation of which is prohibited. Both the publications were confiscated. The Postal Appraisal Branch of the Appraising section intercepted a number of parcels containing prohibited and restricted articles. Twenty of these cases related to importations of arms and ammunition by post and the articles were either confiscated or allowed to be redeemed on payment of penalty. 309 cases involving misdeclarations were adjudicated during the year under review by the Appraising section. The total amount of penalty imposed was Rs. 1,041-6 compared with Rs. 1,856 in the year 1929-30. A large number of cases of misdeclaration of market rates of cotton piece-goods was dealt with under the Act. In view of the unsettled condition of the market during the year the rates declared by the importers in many of the cases were accepted for purposes of assessment, the only other alternative being the taking over of the goods under section 32 of the Act which was not considered expedient under the existing conditions. In the other cases the importers accepted the higher rates ascertained by the assessing officer in the market and they were allowed to amend their rates on payment of the prescribed fee under Section 201 of the Sea Customs Act.

*Burma.*—The number of seizures under the Excise Acts decreased very considerably as compared with the previous year. The largest seizure of opium was one of 99 lbs. found in the coal bunkers of a vessel under 8 feet of coal. In 2 cases deck passengers were arrested for being in possession of opium concealed in the false bottoms of suit cases. In one of these cases information was obtained from the smuggler that a confederate had already found his way into the town. The opium was found and 2 further arrests were made. There were 107 cases in all under the provisions of the Sea Customs Act against 80 in the previous year. Cases dealt with by the Appraising Department included 150 cases of misdeclaration, 55 relating to importation of arms and 45 relating to other prohibitions. The arms cases were all unimportant and related chiefly to the importation of knives which came within the purview of section 4 of the Arms Act as amended by the Burma Amendment Act VII of 1928. The only case where a large penalty was imposed related to a consignment of electric fans passed on provisional duty without invoices.

*Madras.*—There were 496 cases of Customs offences in addition to those under the Merchandise Marks Act and the amount of penalty recovered is Rs. 10,860. There were 4 cases of seizures of opium and ganja. As these were petty seizures they were confiscated and no penalties were imposed.

*Pre-empted goods.*

*Bombay.*—During the year under review no goods were taken over on behalf of Government under Section 32 of the Sea Customs Act.

*Calcutta.*—The right of pre-emption under Section 32 of the Sea Customs Act was exercised in 6 cases and a nett profit of Rs. 217-5-9 was realised in 4 cases adjusted by the end of the year. No goods were taken over under this Section at the port of Chittagong.

*Karachi.*—The right of pre-emption was exercised in 2 cases with a nett profit of Rs. 969-15.

*Rangoon.*—Goods were taken over by Government under Section 32 in one case with a profit of Rs. 80.

*Madras.*—No goods were taken over under Section 32 at this port.

*Appeals and revision petitions.*

Return IV shows the number of appeals and revision petitions to the Central Board of Revenue and the Government of India, respectively, and the results of the appeals and petitions decided.

*Land Customs.*

Until 1924 the Customs laws of India contained no general provision for the levy of duty on goods traversing the land frontiers. During that year an Act was passed empowering the Governor General in Council to specify certain areas as "Land Customs areas" and to levy duty on goods entering or leaving those areas by land. The Act was used to replace certain local Acts applying to the French and Portuguese areas in India, and it was also applied to the frontier between Burma and Siam. The local Acts remained in force for application, should occasion arise, to the frontiers of certain Indian States.

There is a regular Land Customs frontier round Pondicherry, Karikal, Goa and Daman. On these frontiers duties are levied at the same rates as on imports arriving by sea. On the 6th July 1927 a Land Customs frontier was established between the Kathiawar States and British India. On the Siam frontier duties are levied only on certain specified articles. Elsewhere no duties are levied on imports coming into India by land or on exports going out of India by land; but there are a number of Customs stations where goods are examined in connection with arrangements for the free transit of goods through India to China, Afghanistan, Nepal, Persia and Kashmir.

*Persia.*—Goods passing through India *en route* to Persia are allowed a drawback of 15/16ths of the duty. The consignments are identified by the local Consular staff at Zahidan (Duzdap) before a drawback is finally granted on the exports.

*Afghanistan.*—Under the Anglo-Afghan Treaty trade goods passing through India to Afghanistan and declared at the time of import to be intended for re-export to Afghanistan pay duty in the first instance, the duty being refunded after the British Customs Officer on the Afghan frontier has satisfied himself that the goods have crossed the frontier in the presence of an Afghan Government official. The route to Afghanistan is either *viâ* Peshawar or Chaman or through Parachinar.

*Kashmir.*—Under a special arrangement, the customs duty on goods passing through British India to Jammu and Kashmir is refunded to the Darbar, in return for the Darbar's admission of these goods free of duty at the State frontier. This arrangement has been extended to kerosine and motor spirit of Indian production, which has paid excise duty in British India. An officer on the staff of the Resident in Kashmir identifies the goods on their arrival in the State.

*Nepal.*—Goods destined for this country passing through British India are dealt with on somewhat the same lines as goods going to Afghanistan except that trade and private goods for Nepal do not pay duty in the first instance if adequate security for payment is given.

*Bhamo.*—Drawback is allowed with certain exceptions on goods passing through Burma to China.

*Siam.*—Dutiable articles imported by land from Siam during the year amounted to 1,847½ pieces of silk goods (*poleins*) and the duty thereon was Rs. 9,706-8 as against 2,650½ pieces and Rs. 13,475-5, respectively, during the previous year. The decreases may be accounted for by the general trade depression.

*Goa and Daman. (Portuguese frontiers).*—The total receipts of the Land Customs stations showed an increase. They amounted to Rs. 13,89,940 during the year under report against Rs. 11,98,547 during the preceding year. The increase in the amount of import duty was largely due to the import of a larger quantity of dutiable kerosine oil at Castle-Rock *viâ* Mormugao and also of steel bars, iron and steel sheets, etc. Export duty showed a decrease of Rs. 17,380 owing to the fact that a smaller quantity of rice and paddy was exported to Goa. The revenue on the Daman frontier which is included in the above figures of receipts, showed a decrease from Rs. 18,096 to Rs. 15,858. The decrease was due to smaller imports of bombils, fish maws etc. The duty on salt imported at the duty collecting stations on the Goa frontier amounted to Rs. 3,33,253 as against Rs. 3,49,035 during the preceding year. The reason for decrease was a smaller demand than usual for Goa salt from Upghat districts. The quantity of kerosine oil imported *viâ* Castle-Rock during the year under report was 85,59,799 gallons as against 96,32,941 gallons during the preceding year.

*Pondicherry and Karikal.*—The total land customs revenue collected during the year was Rs. 9,38,733 as against Rs. 12,75,201 during the previous year showing a decrease of Rs. 3,36,468 over the previous year. The number of cases detected during the year was 754 involving goods worth Rs. 1,01,493 as against 665 cases last year involving goods worth Rs. 1,28,884. Penalties imposed amounted to Rs. 10,047 as against Rs. 4,234 in the previous year and the cases detected come under Excise, Arms and Tariff. There seems

to be a reduction in the smuggling of gold thread and saccharin but a marked increase in that of silver of which large quantities are landed in French India.

*Cochin and Travancore.*—Under the Interportal Trade Convention, the British Government is under an obligation to pay certain sums to the Travancore and Cochin Darbars by way of compensation for actual or potential loss of customs duties.

### *Viramgam Customs Line.*

The Viramgam Customs Line worked satisfactorily throughout the year. The number of land customs stations *viz.*, 11 remained unchanged during the year.

The certificate system introduced for the recovery of duty from the Maritime States in Kathiawar worked on the whole smoothly. There were complaints from British Indian merchants that the States were delaying payment of duty in some cases for several months after it became due, and and that in consequence the States were getting the benefit of the interest on the sums unpaid for the period for which the payment of duty was delayed and that the States were extending the concession to the merchants in Kathiawar, in consequence of which Kathiawar merchants were competing unfairly with British Indian merchants. The Government of India inquired into the matter and ordered that from 1st October 1930, interest at the rate of 6 per cent. per annum should be charged on all sums not brought to the credit of the Government of India within a fortnight of the presentation of the demand.

Since the establishment from 1st September 1929 of its own customs cordon by the Bhavnagar State, goods coming from Bhavnagar State into Viramgam and Dhandhuka have been passed without any customs restrictions.

The receipts at the frontier Custom Houses during the year under report as compared with the figures for the preceding year were as under :—

|                                                                                       | 1929-30.       | 1930-31.        |
|---------------------------------------------------------------------------------------|----------------|-----------------|
|                                                                                       | Rs. A. P.      | Rs. A. P.       |
| Received in cash or by adjustment through B., B. and C. I. Railway exchange accounts. | 10,861 11 0    | 13,296 0 0      |
| Amounts due from the States which are recovered through the Political officers.       | 86,02,721 13 1 | 1,22,08,757 6 2 |
| <b>TOTAL</b>                                                                          | 86,13,583 8 1  | 1,22,22,053 6 2 |
| <b>Refunds</b>                                                                        | 1,64,076 12 1  | 3,482 6 0       |
|                                                                                       | 84,49,506 12 0 | 1,22,18,571 0 2 |

The above statement will indicate that the receipts showed an increase of Rs. 37,69,064 which increase was due to the large imports of sugar which formed the bulk of the import trade. The amount of duty collected on sugar during the year was Rs. 1,15,86,157 as against Rs. 77,82,802 during the preceding year.

The principal ports from which dutiable goods were imported at the Viramgam Customs Line were Bedi Bandar (Nawanagar State) and Okha port (Baroda State). Imports from Bedi Bandar consisted mainly of sugar.

About 92 per cent. of the total dutiable import traffic that passed through Viramgam came from Bedi Bandar, of which sugar alone represented 91 per cent. and other goods 1 per cent. Imports from Port Okha ranked next in value and in the amount of duty recovered. Imports consisted of miscellaneous articles, machinery, chemicals, dry and wet dates, iron and steel, paper, sugar, etc. About 8 per cent. of the total volume of the dutiable traffic that passed through the Viramgam Customs Line came from Okha, of which sugar represented about 4 per cent. as against the preceding year's figures of import of 10 per cent. traffic from Okha, of which sugar contributed 5 per cent.

As last year, imports from Porbandar and Morvi States were insignificant.

The revenue collected at Dhandhuka amounted to Rs. 1,965 as against Rs. 47,799 during the preceding year. The decrease is attributable to the remission of duty granted to Junagadh and Porbandar States as the bulk of traffic at Dhandhuka is from these two States.

The value of dutiable goods dealt with at Viramgam during the year under report amounted to Rs. 1,54,65,166 as against Rs. 1,65,87,503 while the value of free goods, agricultural produce, and goods manufactured in Kathiawar amounted to Rs. 1,47,76,239 as against Rs. 1,92,41,454. The decrease is due mainly to the depreciation in value of agricultural produce, *viz.*, cotton, ghee and grain.

The total number of postal parcels passed through the Viramgam Post Office from Kathiawar during the year under report was 18,285 and their value amounted to Rs. 5,08,973 as compared with 18,639 parcels valued at Rs. 4,72,971 during the preceding year. The articles were mainly of Kathiawar manufacture, *e.g.*, jewellery, medicines, shoes and other miscellaneous articles. As last year, there was no import of gold and silver thread during the year under report.

There was only one case under the Land Customs Act, XXIX of 1857 during the year under report as against 5 cases under the same Act and 1 case under the Merchandise Marks Act. A penalty amounting to Rs. 32 was exacted during the year under report as against Rs. 110 during the preceding year.

There were two appeals to the Collector of Salt Revenue (Deputy Commissioner of Customs) against orders passed by the Assistant Collector of Salt Revenue, Viramgam Land Customs Line.

The following customs documents were handled on the Viramgam Custom Line during the period under review as compared with the preceding year :—

|                                                              | 1929-30. | 1930-31. |
|--------------------------------------------------------------|----------|----------|
| <i>No. of import applications.</i>                           |          |          |
| Dutiable . . . . .                                           | 23,010   | 24,370   |
| Free . . . . .                                               | 85,843   | 59,650   |
| No. of applications for refunds . . . . .                    | 117      | 104      |
| No. of postal articles dealt with by the appraiser . . . . . | 18,639   | 18,285   |
| Documents amended . . . . .                                  | 86       | 26       |
| Shipping bills accompanying through traffic . . . . .        | 58       | 15       |
| Export certificates issued . . . . .                         | 119      | 67       |

No goods were taken over during the year under report on behalf of Government under Section 12 of the Land Customs Act, XXIX of 1857. The last remaining lot of the 3 cases of optical wares taken over by the Government during the year 1928-29 was disposed of for Rs. 200 and the amount was credited to Government during the year under report. The goods were purchased for the Government at a cost of Rs. 1,628-9-10 and the total sale proceeds were Rs. 1,644-7-11.

### *Motor Spirit and Kerosene.*

This duty is levied in the three provinces Burma, Assam and the Punjab in which oil is refined. The excise duty on kerosene was levied at the rate of 0-1-6 per gallon and on motor spirit at the rate of 0-6-0 per gallon.

*Burma.*—The quantity of motor spirit produced during the year under report was 61,309,168½ gallons against 62,506,960¾ gallons during the previous year. The decrease in the production is apparently due to restricted consumption owing to the scarcity of money and economic distress in Burma and India. The quantity of kerosene produced was 1,33,773,358½ gallons as against 1,35,496,292¼ gallons during 1929-30. The production in 1928-29 was 1,31,972,665¼ gallons and therefore the production in 1930-31, though less than in 1929-30, is, in spite of trade depression, satisfactory.

The amount of duty realised on motor spirit produced during the period was Rs. 2,29,90,938-3 as against Rs. 2,34,40,384-0-6 last year and that on kerosene was Rs. 1,25,41,122-15-3 as against Rs. 85,31,018-4-3 in the previous year. The increase during 1930-31 in the amount of duty on kerosene produced as compared with that in 1929-30 is due to the increase in the rate from 0-1-0 to 0-1-6 per gallon.

*Assam.*—The duty on kerosene was levied on oil produced in the Digboi refinery of the Assam Oil Company in the Lakhimpur District and also in the Badarpur refinery of the Burma Oil Company in the Cachar District. The quantity of kerosene produced was 18,737,758 during the year as against 14,359,210 gallons in the preceding year and the amount of duty realised was 17,56,664-13-0 as against Rs. 8,97,450 during the preceding year. The quantity of motor spirit produced was 9,794,599 gallons as against 7,380,607 during the preceding year and the amount of duty realised was 36,72,974-10-0 as against Rs. 27,67,727. The increase in production of both motor spirit and kerosene is particularly noticeable as compared with the figures of the previous year.

*Punjab.*—The Attock Oil Company remained the only producers of kerosene and motor spirit in the Punjab during the year under report. A sum of Rs. 9,62,349-6 was realised from the Company on account of excise duty on kerosene oil and motor spirit manufactured by them during the year as against 25,58,495-4-6 during the previous year. The decrease in the amount of excise duty paid by the Company followed the decline in production.

175,520 gallons of kerosene and 160,878 gallons of petrol were transmitted in bond to Jammu and Kashmir State as against 235,000 and 178,008 gallons respectively during the previous year.

*Merchandise Marks Act.*

Return VII shows the offences under the Merchandise Marks Act classified according to the nature of the offence. They do not call for any special mention.

*Changes in strength.*

*Bombay.*—The appointment of an additional staff of one Superintendent and of 14 additional lower division clerks which were sanctioned in the previous year, were made with effect from the 1st April 1930. One post of Inspector and one post of Preventive Officer and 2 posts of Wharfingers and 2 posts of Assistant Wharfingers were abolished with effect from the 11th January 1931 and two additional posts of Superintendents, one post of Upper Division Clerk and 3 posts of Lower Division clerks were created. One post of an Assistant Wharfinger was abolished on account of the reduction in staff by Messrs. Mackinnon Mackenzie and Co. A further reduction of one Preventive Officer was made owing to the closing down of the Bonded warehouse of General Motors (India) Ltd.

*Calcutta.*—3 posts of Appraisers were sanctioned in June 1930 on the understanding that they would not be filled until trade revived. Three posts of Examining Officers were also sanctioned in June 1930.

*Rangoon.*—There was no change in the permanent establishment during the year.

*Karachi.*—There was no change except that one post of Examiner was left unfilled.

*Madras.*—There was no change in the establishment during the year.

*Charities.*

Donations of the following amounts were sanctioned during the year under review for the charities and funds at the various ports—

|            |   |   |   |   |   |   |   |   |   |   |        |
|------------|---|---|---|---|---|---|---|---|---|---|--------|
| Calcutta   | . | . | . | . | . | . | . | . | . | . | 37,648 |
| Bombay     | . | . | . | . | . | . | . | . | . | . | 13,230 |
| Karachi    | . | . | . | . | . | . | . | . | . | . | 4,968  |
| Madras     | . | . | . | . | . | . | . | . | . | . | 2,700  |
| Burma      | . | . | . | . | . | . | . | . | . | . | 30,951 |
| Chittagong | . | . | . | . | . | . | . | . | . | . | 630    |

*Miscellaneous.*

The year witnessed the inauguration of air-mail services between Paris and Saigon and Holland and Dutch East Indies *via* Karachi. In view of the increase in the air traffic, the need for stationing a whole-time Customs officer at Drigh Road has been keenly felt and proposals to meet the situation are under the consideration of the Board.

*Tengyueh Intelligence Report for six months ending February 28th, 1931.*

The fall in the exchange value of the dollar and the increase in the import tariff has resulted in the disappearance of all cigarettes save cheap Chinese Shanghai manufactured brands, and of all Swedish matches, formerly imported from Burma, as well as of many other so called luxuries from the local market. If and when the full Customs tariff is enforced in Yunnan, most foreign manufactured articles will be too expensive to import (save when smuggled, a comparatively easy operation by this extensive land frontier), though raw cotton, cotton yarn, kerosene, etc. will still have to be obtained through Burma.

Sd. RAM NATH,

*Offg. Secretary, C.B.R.*

NEW DELHI,

*Dated 3rd November 1931.*

# RETURN I.

Gross amount of Customs duty collected on the principal articles of imported and exported merchandise from 1926-27 to 1930-31. (In thousands.)

| Articles.                             |           | Bombay. | Calcutta. | Madras.* | Rangoon. | Karachi. | Chittagong. | Madras Outports.* | Burma Outports. | Bombay Outports. |
|---------------------------------------|-----------|---------|-----------|----------|----------|----------|-------------|-------------------|-----------------|------------------|
|                                       |           | Rs.     | Rs.       | Rs.      | Rs.      | Rs.      | Rs.         | Rs.               | Rs.             | Rs.              |
| <b>IMPORT DUTY.</b>                   |           |         |           |          |          |          |             |                   |                 |                  |
| Cotton manufactures . . . . .         | { 1926-27 | 1,62,65 | 2,97,47   | 40,44    | 64,26    | 1,13,02  | 1,13        | ..                | 4               | ..               |
|                                       | { 1927-28 | 1,84,06 | 2,98,59   | 30,83    | 59,61    | 98,49    | 1,11        | 1,33              | 4               | ..               |
|                                       | { 1928-29 | 1,97,08 | 2,51,43   | 38,11    | 52,43    | 1,13,72  | 89          | 2,13              | 7               | ..               |
|                                       | { 1929-30 | 1,80,69 | 2,55,39   | 45,40    | 60,23    | 87,93    | 1,30        | 4,01              | 4               | ..               |
|                                       | { 1930-31 | 91,71   | 1,40,02   | 35,80    | 64,10    | 70,98    | 83          | 4,13              | 3               | ..               |
| Liquors . . . . .                     | { 1926-27 | 84,00   | 67,31     | 26,07    | 37,22    | 44,54    | 1,60        | ..                | 57              | ..               |
|                                       | { 1927-28 | 75,48   | 70,33     | 25,82    | 38,18    | 42,20    | 1,43        | 1,91              | 63              | ..               |
|                                       | { 1928-29 | 67,89   | 70,93     | 29,13    | 37,19    | 42,49    | 1,32        | 2,62              | 41              | ..               |
|                                       | { 1929-30 | 71,13   | 70,05     | 30,04    | 33,34    | 45,43    | 1,22        | 2,60              | 48              | ..               |
|                                       | { 1930-31 | 66,43   | 65,75     | 30,40    | 31,35    | 42,65    | 1,28        | 2,17              | 31              | ..               |
| Petroleum, Kerosene and Mineral Oils. | { 1926-27 | 32,18   | 54,03     | 20,06    | 3,93     | 19,09    | 1           | ..                | ..              | ..               |
|                                       | { 1927-28 | 46,95   | 80,77     | 14,31    | 5,76     | 21,14    | 2           | 9,96              | 2               | ..               |
|                                       | { 1928-29 | 51,78   | 69,19     | 18,51    | 6,23     | 34,38    | 1           | 13,47             | 3               | ..               |
|                                       | { 1929-30 | 73,63   | 61,66     | 21,17    | 4,16     | 33,82    | 2           | 14,43             | 7               | ..               |
|                                       | { 1930-31 | 61,68   | 64,19     | 22,89    | 3,76     | 43,80    | 3           | 15,51             | 4               | ..               |
| Paper, Pasteboard and Stationery.     | { 1926-27 | 27,49   | 19,89     | 13,15    | 6,21     | 6,31     | 5           | ..                | 2               | ..               |
|                                       | { 1927-28 | 30,41   | 20,77     | 9,64     | 6,80     | 5,82     | 12          | 1,36              | 2               | ..               |
|                                       | { 1928-29 | 30,11   | 25,36     | 11,56    | 4,76     | 7,13     | 15          | 1,99              | 2               | ..               |
|                                       | { 1929-30 | 33,19   | 26,42     | 12,10    | 7,67     | 7,60     | 13          | 2,14              | 2               | ..               |
|                                       | { 1930-31 | 24,75   | 19,74     | 10,30    | 6,10     | 5,90     | 16          | 2,15              | 1               | ..               |

|                                                |         |         |         |       |       |         |       |       |    |      |
|------------------------------------------------|---------|---------|---------|-------|-------|---------|-------|-------|----|------|
| Sugar                                          | 1926-27 | 1,41,59 | 3,01,93 | 42,00 | 35,05 | 1,81,50 | ..    | ..    | 69 | ..   |
|                                                | 1927-28 | 1,50,44 | 2,68,48 | 23,92 | 42,00 | 1,37,44 | ..    | 30,24 | 77 | 15   |
|                                                | 1928-29 | 1,78,77 | 3,15,73 | 33,35 | 37,08 | 1,85,70 | 80    | 26,91 | 58 | 23   |
|                                                | 1929-30 | 2,00,52 | 3,37,30 | 45,99 | 39,21 | 2,07,26 | 71    | 39,15 | 76 | 22   |
|                                                | 1930-31 | 2,56,39 | 3,96,60 | 51,75 | 48,99 | 2,72,09 | 1,26  | 51,83 | 71 | 60   |
| Metals                                         | 1926-27 | 1,29,85 | 1,68,72 | 49,07 | 32,51 | 30,77   | 14,34 | ..    | 34 | 8    |
|                                                | 1927-28 | 1,36,25 | 1,47,71 | 54,94 | 37,81 | 38,56   | 16,51 | 13,75 | 14 | 12   |
|                                                | 1928-29 | 1,26,01 | 1,50,98 | 43,62 | 24,37 | 37,91   | 14,81 | 9,58  | 13 | 12   |
|                                                | 1929-30 | 1,19,74 | 1,20,81 | 40,44 | 25,23 | 30,82   | 11,74 | 11,03 | 40 | 1    |
|                                                | 1930-31 | 2,56,84 | 1,31,19 | 30,92 | 21,08 | 35,08   | 7,39  | 11,61 | 33 | 1    |
| Fruits and Vegetables                          | 1926-27 | 16,10   | 36      | 51    | 1,89  | 3,34    | ..    | ..    | 5  | 1,11 |
|                                                | 1927-28 | 20,73   | 48      | 11    | 2,55  | 4,21    | ..    | 81    | 8  | 1,44 |
|                                                | 1928-29 | 17,68   | 45      | 14    | 1,99  | 3,92    | ..    | 71    | 7  | 1,07 |
|                                                | 1929-30 | 17,87   | 85      | 28    | 2,14  | 4,18    | ..    | 77    | 10 | 1,01 |
|                                                | 1930-31 | 15,35   | 1,01    | 20    | 2,55  | 3,86    | ..    | 76    | 13 | 76   |
| Silk and articles made thereof                 | 1926-27 | 81,93   | 4,53    | 5,61  | 16,75 | 1,76    | ..    | ..    | 2  | ..   |
|                                                | 1927-28 | 91,10   | 5,10    | 42    | 18,15 | 1,33    | ..    | 6,40  | .. | ..   |
|                                                | 1928-29 | 92,09   | 5,01    | 1,35  | 14,06 | 2,06    | ..    | 5,67  | 1  | ..   |
|                                                | 1929-30 | 82,15   | 6,07    | 1,51  | 10,58 | 2,38    | ..    | 6,68  | .. | ..   |
|                                                | 1930-31 | 51,37   | 7,95    | 3,11  | 7,13  | 2,09    | ..    | 4,67  | .. | ..   |
| Cutlery, Hardware, Implements and Instruments. | 1926-27 | 46,21   | 54,58   | 14,06 | 19,97 | 12,54   | 79    | ..    | 11 | ..   |
|                                                | 1927-28 | 49,31   | 56,29   | 13,86 | 20,36 | 11,96   | 95    | 1,17  | 10 | ..   |
|                                                | 1928-29 | 56,63   | 59,89   | 15,27 | 15,93 | 15,59   | 79    | 1,52  | 8  | 2    |
|                                                | 1929-30 | 56,32   | 58,40   | 16,56 | 14,72 | 13,01   | 83    | 1,69  | 11 | ..   |
|                                                | 1930-31 | 42,28   | 42,54   | 14,21 | 12,39 | 12,61   | 63    | 1,35  | 7  | ..   |
| Dyes and Colours                               | 1926-27 | 27,91   | 10,48   | 7,49  | 2,51  | 2,81    | 14    | ..    | 3  | ..   |
|                                                | 1927-28 | 17,51   | 9,65    | 5,87  | 2,46  | 2,32    | 20    | 71    | .. | ..   |
|                                                | 1928-29 | 8,23    | 7,23    | 6,06  | 2,25  | 2,03    | 16    | 22    | 1  | ..   |
|                                                | 1929-30 | 8,63    | 7,91    | 5,00  | 2,08  | 2,04    | 14    | 30    | .. | ..   |
|                                                | 1930-31 | 6,37    | 5,82    | 1,79  | 1,90  | 2,03    | 11    | 33    | 1  | ..   |

\* The figures for Madras for the year 1926-27 include the figures for Madras Outports also.

# RETURN I—contd.

Gross amount of Customs duty collected on the principal articles of imported and exported merchandise from 1926-27 to 1930-31—contd.

| Articles.                         | Bombay. | Calcutta. | Madras. | Rangoon. | Karachi. | Chittagong. | Madras Outports. | Burma Outports. | Bombay Outports. |
|-----------------------------------|---------|-----------|---------|----------|----------|-------------|------------------|-----------------|------------------|
|                                   | Rs.     | Rs.       | Rs.     | Rs.      | Rs.      | Rs.         | Rs.              | Rs.             | Rs.              |
| <b>IMPORT DUTY—contd.</b>         |         |           |         |          |          |             |                  |                 |                  |
| Cigarettes, Cigars and Tobacco    | 1926-27 | 37,55     | 76,05   | 34,21    | 28,87    | 14,08       | ..               | ..              | ..               |
|                                   | 1927-28 | 32,23     | 78,93   | 40,65    | 35,17    | 30,14       | ..               | 1               | ..               |
|                                   | 1928-29 | 25,34     | 1,14,32 | 61,33    | 31,63    | 25,87       | 3                | 2               | ..               |
|                                   | 1929-30 | 26,48     | 98,07   | 59,14    | 16,78    | 27,41       | ..               | 2               | ..               |
|                                   | 1930-31 | 21,96     | 46,11   | 31,05    | 6,32     | 19,88       | 1                | 1,27            | 1                |
| Chemicals, Drugs and Medicines    | 1926-27 | 23,65     | 20,55   | 7,91     | 3,88     | 5,25        | 1                | ..              | 3                |
|                                   | 1927-28 | 22,12     | 21,74   | 7,15     | 4,63     | 5,80        | 7                | 1,21            | 4                |
|                                   | 1928-29 | 20,91     | 22,86   | 7,72     | 4,34     | 5,62        | 5                | 1,49            | 3                |
|                                   | 1929-30 | 23,60     | 24,74   | 8,63     | 4,76     | 6,49        | 38               | 1,36            | 3                |
|                                   | 1930-31 | 20,71     | 21,52   | 7,99     | 4,61     | 6,18        | 47               | 1,48            | 2                |
| Glass and earthenware             | 1926-27 | 28,49     | 19,33   | 6,54     | 6,08     | 3,81        | 2                | ..              | 5                |
|                                   | 1927-28 | 25,76     | 17,58   | 6,60     | 6,36     | 3,37        | 3                | 54              | 5                |
|                                   | 1928-29 | 27,45     | 17,64   | 6,28     | 4,74     | 3,89        | 4                | 73              | 5                |
|                                   | 1929-30 | 30,63     | 18,22   | 6,56     | 4,95     | 3,25        | 2                | 89              | 3                |
|                                   | 1930-31 | 20,12     | 8,76    | 4,09     | 3,10     | 3,26        | 1                | 61              | 3                |
| Motor cars and Motor cycles, etc. | 1926-27 | 33,49     | 32,21   | 14,70    | 11,32    | 13,02       | 18               | ..              | 4                |
|                                   | 1927-28 | 28,72     | 27,25   | 13,73    | 8,13     | 10,36       | 9                | 1,29            | 1                |
|                                   | 1928-29 | 34,51     | 28,09   | 16,94    | 8,84     | 11,39       | 11               | 2,24            | 2                |
|                                   | 1929-30 | 43,50     | 20,40   | 13,63    | 6,50     | 9,70        | 11               | 1,15            | 2                |
|                                   | 1930-31 | 30,05     | 27,44   | 9,35     | 5,75     | 8,36        | 6                | 93              | 1                |

|                                                       |         |          |          |         |         |         |       |            |      |      |
|-------------------------------------------------------|---------|----------|----------|---------|---------|---------|-------|------------|------|------|
| Machinery (including Locomotive engines and tenders). | 1926-27 | 15,09    | 17,99    | 6,15    | 7,39    | 7,49    | 87    | ..         | 7    | ..   |
|                                                       | 1927-28 | 9,45     | 13,58    | 3,83    | 5,61    | 6,39    | 90    | .. 62      | 17   | ..   |
|                                                       | 1928-29 | 3,46     | 5,07     | ..      | 2,79    | 4,90    | 4     | ..         | 1    | ..   |
|                                                       | 1929-30 | 3,15     | 6,17     | ..      | 2,34    | 3,52    | 5     | ..         | 1    | ..   |
|                                                       | 1930-31 | 3,91     | 5,84     | ..      | 1,57    | 3,15    | 3     | ..         | 2    | ..   |
| Matches, etc.                                         | 1926-27 | 22,89    | 16,39    | 15,33   | 19,74   | 14,14   | ..    | ..         | 41   | ..   |
|                                                       | 1927-28 | 9,18     | 6,94     | 5,92    | 18,65   | 10,68   | ..    | .. 1,84    | 40   | ..   |
|                                                       | 1928-29 | 3,62     | 4,38     | 2,66    | 8,11    | 5,11    | ..    | .. 1,22    | 14   | ..   |
|                                                       | 1929-30 | 1,36     | 1,34     | 44      | 5,54    | 4,45    | ..    | .. 63      | 13   | ..   |
|                                                       | 1930-31 | 94       | 2        | 24      | 37      | 1,95    | ..    | .. 10      | 12   | ..   |
| Railway plant and Rolling Stock                       | 1926-27 | 7,13     | 7,76     | 8,55    | 2,20    | 48      | 42    | ..         | ..   | ..   |
|                                                       | 1927-28 | 11,01    | 7,61     | 5,97    | 2,08    | 1,44    | 82    | .. 1       | ..   | ..   |
|                                                       | 1928-29 | 4,98     | 8,92     | 2,10    | 90      | 2,65    | 52    | .. 1       | ..   | ..   |
|                                                       | 1929-30 | 4,60     | 10,56    | 2,42    | 1,01    | 1,51    | 49    | ..         | ..   | ..   |
|                                                       | 1930-31 | 3,37     | 8,34     | 2,73    | 13      | 91      | 65    | .. 12      | ..   | ..   |
| Government Stores                                     | 1926-27 | 20,09    | 37,14    | 5,62    | 2,69    | 28,74   | ..    | ..         | ..   | ..   |
|                                                       | 1927-28 | 28,20    | 31,60    | 2,92    | 3,19    | 42,22   | ..    | .. 7       | ..   | ..   |
|                                                       | 1928-29 | 24,44    | 16,36    | 2,66    | 2,71    | 20,88   | ..    | .. 6       | ..   | ..   |
|                                                       | 1929-30 | 19,66    | 12,24    | 2,67    | 2,48    | 21,60   | ..    | .. 11      | ..   | ..   |
|                                                       | 1930-31 | 15,01    | 9,73     | 2,81    | 2,99    | 33,20   | ..    | .. 8       | ..   | ..   |
| Other Articles                                        | 1926-27 | 2,68,88  | ..       | 69,06   | 1,03,34 | 72,36   | 1,87  | ..         | 1,40 | 53   |
|                                                       | 1927-28 | 2,69,72  | 2,02,91  | 51,44   | 1,17,73 | 87,73   | 2,68  | .. 22,29   | 1,40 | 57   |
|                                                       | 1928-29 | 2,75,92  | 2,11,89  | 60,67   | 98,45   | 95,20   | 2,39  | .. 25,32   | 1,10 | 57   |
|                                                       | 1929-30 | 2,74,27  | 2,15,38  | 63,60   | 97,72   | 82,87   | 2,51  | .. 24,43   | 1,12 | 52   |
|                                                       | 1930-31 | 1,92,30  | 1,53,50  | 56,63   | 83,06   | 61,94   | 3,11  | .. 19,52   | 1,07 | 51   |
| Total import duty                                     | 1926-27 | 12,07,17 | 12,06,71 | 3,86,53 | 4,05,81 | 5,75,05 | 21,44 | ..         | 3,87 | 1,72 |
|                                                       | 1927-28 | 12,38,63 | 13,66,31 | 3,17,93 | 4,35,23 | 5,61,60 | 24,91 | .. 95,52   | 3,87 | 2,28 |
|                                                       | 1928-29 | 12,46,90 | 13,85,73 | 3,57,46 | 3,58,89 | 6,20,44 | 22,09 | .. 95,91   | 2,76 | 2,01 |
|                                                       | 1929-30 | 12,71,12 | 13,51,98 | 3,75,58 | 3,41,44 | 5,95,25 | 19,65 | .. 1,11,39 | 3,32 | 1,76 |
|                                                       | 1930-31 | 11,81,54 | 11,56,07 | 3,14,26 | 3,07,25 | 6,30,01 | 16,05 | .. 1,18,62 | 2,92 | 1,88 |

# RETURN I—concl'd.

Gross amount of Customs duty collected on the principal articles of imported and exported merchandise from 1926-27 to 1930-31—concl'd.

| Articles.           | Bombay. | Calcutta. | Madras.<br>(a) (b) | Rangoon. | Karachi.<br>(b) | Chittagong. | Madras<br>out-<br>ports. | Burma<br>out-<br>ports. | Karachi<br>out-<br>ports. | Bombay<br>out-<br>ports. |
|---------------------|---------|-----------|--------------------|----------|-----------------|-------------|--------------------------|-------------------------|---------------------------|--------------------------|
|                     | Rs.     | Rs.       | Rs.                | Rs.      | Rs.             | Rs.         | Rs.                      | Rs.                     | Rs.                       | Rs.                      |
| <b>EXPORT DUTY.</b> |         |           |                    |          |                 |             |                          |                         |                           |                          |
| Rice . . . . .      | 1926-27 | 1,32      | 5,78               | 5,49     | 82,56           | 2,77        | ..                       | 18,59                   | ..                        | 16                       |
|                     | 1927-28 | 1,48      | 5,92               | ..       | 72,75           | 2,93        | ..                       | 17,70                   | 15                        | 20                       |
|                     | 1928-29 | 1,45      | 5,06               | ..       | 67,34           | 2,95        | ..                       | 16,65                   | 17                        | 20                       |
|                     | 1929-30 | 1,26      | 6,68               | ..       | 89,70           | 2,62        | ..                       | 14,30                   | 20                        | 22                       |
|                     | 1930-31 | 93        | 4,98               | 2        | 65,53           | 2,34        | ..                       | 12,47                   | 17                        | 17                       |
| Jute . . . . .      | 1926-27 | 44        | 3,88,07            | 1        | 3               | 3           | 6,48                     | ..                      | ..                        | ..                       |
|                     | 1927-28 | 47        | 4,50,70            | 1        | ..              | 3           | 8,67                     | 1                       | ..                        | ..                       |
|                     | 1928-29 | 50        | 4,13,10            | 1        | 1               | 4           | 8,32                     | 1                       | ..                        | ..                       |
|                     | 1929-30 | 45        | 4,57,16            | 1        | 1               | 3           | 8,58                     | ..                      | ..                        | ..                       |
|                     | 1930-31 | 29        | 3,39,96            | ..       | ..              | 1           | 4,00                     | 2                       | ..                        | ..                       |
| Tea . . . . .       | 1926-27 | 22        | 34,52              | 4,77     | ..              | 1           | 11,42                    | ..                      | ..                        | ..                       |
|                     | 1927-28 | ..        | 8                  | 2        | ..              | ..          | 1,23                     | ..                      | ..                        | ..                       |
|                     | 1928-29 | ..        | ..                 | ..       | ..              | ..          | ..                       | ..                      | ..                        | ..                       |
|                     | 1929-30 | ..        | ..                 | ..       | ..              | ..          | ..                       | ..                      | ..                        | ..                       |
|                     | 1930-31 | ..        | ..                 | ..       | ..              | ..          | ..                       | ..                      | ..                        | ..                       |
| Hides and Skins .   | 1926-27 | 2,71      | 19,92              | 1,30     | 93              | 5,98        | ..                       | ..                      | ..                        | ..                       |
|                     | 1927-28 | 2,92      | 24,65              | 1,25     | 1,38            | 7,13        | ..                       | ..                      | ..                        | ..                       |
|                     | 1928-29 | 3,89      | 22,23              | 1,72     | 1,62            | 7,34        | ..                       | 2                       | ..                        | ..                       |
|                     | 1929-30 | 4,89      | 20,85              | 1,11     | 1,06            | 7,56        | ..                       | 2                       | ..                        | ..                       |
|                     | 1930-31 | 3,63      | 14,16              | 1,11     | 97              | 4,91        | ..                       | 2                       | ..                        | ..                       |

|                   |           |      |         |       |       |       |       |      |       |    |    |
|-------------------|-----------|------|---------|-------|-------|-------|-------|------|-------|----|----|
| Government Stores | { 1926-27 | 4    | ..      | ..    | ..    | ..    | ..    | ..   | ..    | .. | .. |
|                   | 1927-28   | 1    | 2       | ..    | ..    | ..    | ..    | ..   | ..    | .. | .. |
|                   | 1928-29   | 1    | ..      | ..    | ..    | ..    | ..    | ..   | ..    | .. | .. |
|                   | 1929-30   | ..   | ..      | ..    | ..    | ..    | ..    | ..   | ..    | .. | .. |
|                   | 1930-31   | ..   | ..      | ..    | ..    | ..    | ..    | ..   | ..    | .. | .. |
| Total export duty | { 1926-27 | 4,73 | 4,48,29 | 11,57 | 83,52 | 8,79  | 17,90 | ..   | 18,59 | .. | 16 |
|                   | 1927-28   | 4,88 | 4,81,37 | 1,28  | 74,13 | 10,10 | 8,67  | 6,72 | 17,70 | 15 | 20 |
|                   | 1928-29   | 5,85 | 4,40,39 | 1,73  | 68,97 | 10,33 | 8,33  | 5,65 | 16,65 | 17 | 20 |
|                   | 1929-30   | 6,60 | 4,84,69 | 1,12  | 90,77 | 10,22 | 8,58  | 5,50 | 14,30 | 20 | 22 |
|                   | 1930-31   | 4,85 | 3,59,10 | 1,13  | 66,50 | 7,27  | 4,00  | 4,01 | 12,47 | 17 | 17 |

(a) In the case of Madras the figures for the year 1930-31 do not include March 1931 final adjustments.

(b) In the case of Madras and Karachi, the figures for the year 1926-27 include revenue at the outports also.

# RETURN II.

## Customs documents.

|                                  | Bombay. | Calcutta. | Madras. | Rangoon. | Karachi. | Chitta-<br>gong. | Minor<br>ports in<br>Bombay. | Customs<br>ports in<br>Bihar<br>and<br>Orissa. | Karachi<br>out-<br>ports. | Madras<br>out-<br>ports. | Burma<br>out-<br>ports. |           |
|----------------------------------|---------|-----------|---------|----------|----------|------------------|------------------------------|------------------------------------------------|---------------------------|--------------------------|-------------------------|-----------|
|                                  | Rs.     | Rs.       | Rs.     | Rs.      | Rs.      | Rs.              | Rs.                          | Rs.                                            | Rs.                       | Rs.                      | Rs.                     |           |
| <i>Import General Manifests.</i> |         |           |         |          |          |                  |                              |                                                |                           |                          |                         |           |
| Foreign Cargo .                  | 1926-27 | 1,257     | 814     | 423      | 631      | 1,351            | 42                           | 48                                             | ..                        | 211                      | 1,594                   | 323       |
|                                  | 1927-28 | 1,066     | 931     | 477      | 588      | 1,636            | 57                           | 74                                             | ..                        | 130                      | 1,557                   | 507       |
|                                  | 1928-29 | 1,050     | 968     | 449      | 681      | 2,044            | 47                           | 46                                             | ..                        | 120                      | 1,762                   | 728       |
|                                  | 1929-30 | 1,043     | 1,006   | 424      | 845      | 2,084(c)         | 56                           | 35                                             | ..                        | 185                      | 1,704                   | 439       |
|                                  | 1930-31 | 1,024     | 876     | 412      | 837      | (c)2,274         | 54                           | 17                                             | ..                        | 214                      | 1,827                   | 489       |
| Coasting Cargo                   | 1926-27 | 2,757     | 531     | 365      | 1,148    | 2,002            | 433                          | 22,276                                         | 70                        | 1,242                    | 13,572                  | 2,234     |
|                                  | 1927-28 | 5,007     | 535     | 457      | 1,199    | 1,656            | 499                          | 22,308                                         | 54                        | 1,275                    | 15,287                  | 2,495     |
|                                  | 1928-29 | 5,114     | 507     | 440      | 1,126    | 1,207            | 391                          | 19,938                                         | 25                        | 1,245                    | 14,293                  | 2,480     |
|                                  | 1929-30 | 5,219     | 527     | 462      | 983      | 1,130            | 490                          | 19,640                                         | 40                        | 1,024                    | 14,032                  | 2,209     |
|                                  | 1930-31 | 5,094     | 502     | 403      | 969      | 1,326            | 443                          | 18,778                                         | 59                        | 1,202                    | 12,323                  | (e) 2,489 |
| <i>Export General Manifests.</i> |         |           |         |          |          |                  |                              |                                                |                           |                          |                         |           |
| Foreign Cargo .                  | 1926-27 | 1,111     | 861     | 290      | 607      | 1,388            | 32                           | ..                                             | ..                        | 218                      | 1,813                   | 386       |
|                                  | 1927-28 | 910       | 938     | 337      | 754      | 1,351            | 38                           | ..                                             | ..                        | 142                      | 1,694                   | 486       |
|                                  | 1928-29 | 917       | 975     | 551      | 539      | 2,344            | 50                           | ..                                             | 6                         | 118                      | 1,740                   | 716       |
|                                  | 1929-30 | 1,104     | 996     | 344      | 596      | (d) 1,319        | 54                           | ..                                             | 1                         | 189                      | 1,927                   | 478       |
|                                  | 1930-31 | 1,025     | 887     | 325      | 581      | (d) 1,635        | 56                           | ..                                             | 2                         | 210                      | 1,612                   | 556       |
| Coasting Cargo                   | 1926-27 | 16,295    | 477     | 500      | 1,170    | 1,852            | 455                          | 27,738                                         | 73                        | 1,454                    | 13,769                  | 1,941     |
|                                  | 1927-28 | 15,780    | 540     | 586      | 1,225    | 1,824            | 524                          | 28,891                                         | 65                        | 1,253                    | 15,757                  | 2,369     |
|                                  | 1928-29 | 15,440    | 506     | 339      | 1,193    | 1,419            | 416                          | 26,251                                         | 32                        | 1,303                    | 14,374                  | 2,454     |
|                                  | 1929-30 | 15,189    | 541     | 517      | 1,217    | 1,872            | 495                          | 25,423                                         | 49                        | 1,031                    | 14,032                  | 2,034     |
|                                  | 1930-31 | 15,118    | 499     | 490      | 1,234    | 1,938            | 484                          | 22,439                                         | 62                        | 1,334                    | 12,363                  | (e) 2,161 |

| <i>Bills of entry.</i> |         |             |         |        |        |         |       |        |     |     |        |        |
|------------------------|---------|-------------|---------|--------|--------|---------|-------|--------|-----|-----|--------|--------|
| Foreign—               | 1926-27 | 275,196     | 176,690 | 63,204 | 64,561 | 86,750  | 3,716 | 770    | ..  | 11  | 12,452 | 2,841  |
|                        | 1927-28 | 284,016     | 180,083 | 79,071 | 68,190 | 98,323  | 5,340 | 919    | ..  | 12  | 15,007 | 3,160  |
| (1) Dutiable           | 1928-29 | 294,620     | 168,274 | 72,630 | 63,173 | 100,709 | 5,952 | 747    | ..  | 11  | 15,598 | 3,213  |
|                        | 1929-30 | 292,812     | 181,764 | 79,703 | 66,639 | 110,583 | 5,848 | 667    | ..  | 20  | 17,803 | 3,644  |
|                        | 1930-31 | 205,303     | 140,391 | 69,308 | 61,364 | 88,193  | 4,590 | 537    | ..  | 18  | 15,719 | 3,044  |
| <br>                   |         |             |         |        |        |         |       |        |     |     |        |        |
| (2) Free               | 1926-27 | 8,122       | 6,475   | ..     | 814    | 3,237   | 25    | 630    | ..  | 146 | 1,949  | 419    |
|                        | 1927-28 | 20,209      | 16,338  | ..*    | 2,112  | 4,854   | 454   | 168    | ..  | 95  | 2,497  | 595    |
|                        | 1928-29 | 26,722      | 27,243  | ..*    | 2,757  | 7,750   | 716   | 720    | ..  | 143 | 3,359  | 771    |
|                        | 1929-30 | 35,029      | 28,335  | ..*    | 2,898  | 8,046   | 776   | 870    | ..  | 187 | 2,807  | 893    |
|                        | 1930-31 | 29,110      | 24,089  | ..*    | 3,006  | 7,546   | 662   | 819    | ..  | 99  | 3,387  | 677    |
| <br>                   |         |             |         |        |        |         |       |        |     |     |        |        |
| Coasting .             | 1926-27 | 27,958      | 11,805  | 6,855  | 34,748 | 15,863  | 1,262 | ..     | ..  | 401 | 280    | 11,711 |
|                        | 1927-28 | 34,127      | 14,944  | 7,844  | 39,525 | 15,834  | 1,186 | ..     | ..  | 315 | 415    | 12,787 |
|                        | 1928-29 | 38,199      | 17,764  | 6,618  | 37,331 | 15,636  | 1,224 | ..     | ..  | 315 | 843    | 11,733 |
|                        | 1929-30 | 37,757      | 15,611  | 6,826  | 36,755 | 15,212  | 1,577 | ..     | ..  | 298 | 250    | 13,683 |
|                        | 1930-31 | 33,664      | 14,176  | 7,345  | 32,655 | 15,446  | 1,343 | ..     | ..  | 337 | 115    | 12,613 |
| <i>Shipping Bills.</i> |         |             |         |        |        |         |       |        |     |     |        |        |
| Foreign—               | 1926-27 | 15,122      | 40,500  | 766    | 10,328 | 7,000   | 436   | 195    | ..  | 369 | 4,697  | 1,415  |
|                        | 1927-28 | 14,570      | 53,644  | 730    | 9,624  | 8,645   | 595   | 231    | ..  | 212 | 4,740  | 1,155  |
| (1) Dutiable           | 1928-29 | 19,132      | 67,309  | †      | 9,961  | 9,623   | 368   | 192    | 30  | 175 | 4,856  | 894    |
|                        | 1929-30 | 20,398      | 49,390  | †      | 11,556 | 10,677  | 469   | 208    | 2   | 367 | 4,970  | 737    |
|                        | 1930-31 | 17,824      | 43,260  | †      | 11,308 | 9,573   | 380   | 148    | 3   | 306 | 4,482  | 1,097  |
| <br>                   |         |             |         |        |        |         |       |        |     |     |        |        |
| (2) Free               | 1926-27 | (a) 191,860 | 22,603  | 10,633 | 8,634  | 19,415  | 65    | 566    | ..  | 128 | 19,940 | 1,953  |
|                        | 1927-28 | (a) 205,739 | 25,605  | 12,011 | 10,764 | 21,520  | 131   | 640    | ..  | 40  | 20,528 | 2,419  |
|                        | 1928-29 | (a) 205,707 | 27,388  | 13,390 | 9,808  | 19,077  | 1,087 | 876    | ..* | 37  | 20,393 | 2,760  |
|                        | 1929-30 | (a) 209,254 | 25,458  | 13,356 | 9,959  | 19,164  | 209   | 941    | ..  | 48  | 19,691 | 2,958  |
|                        | 1930-31 | (a) 188,404 | 21,824  | 10,023 | 5,398  | 22,001  | 265   | 1,006  | ..* | 35  | 20,900 | 2,290  |
| <br>                   |         |             |         |        |        |         |       |        |     |     |        |        |
| Coasting               | 1926-27 | (b)         | 9,204   | 5,211  | 24,473 | 15,210  | 1,678 | 45,317 | 242 | 934 | 62,710 | 7,896  |
|                        | 1927-28 |             | 11,341  | 6,110  | 29,213 | 19,010  | 1,701 | 48,292 | 266 | 721 | 69,385 | 9,528  |
|                        | 1928-29 |             | 10,876  | 6,358  | 31,376 | 19,166  | 1,962 | 41,688 | 234 | 900 | 66,746 | 9,369  |
|                        | 1929-30 |             | 12,761  | 6,126  | 28,042 | 14,754  | 2,005 | 41,398 | 182 | 759 | 63,108 | 9,284  |
|                        | 1930-31 |             | 12,434  | 6,735  | 25,652 | 23,718  | 1,842 | 37,650 | 265 | 798 | 65,838 | 8,740  |

\* Figures included under "Dutiable".

† Free includes Dutiable.

(a) Represents shipping bills, Foreign Free and Coasting including Transhipment permits.

(b) Included under Foreign (2) Free.

(d) Includes 56 Aircraft during 1929-30 and 107 during 1930-31.

(c) Includes 79 Aircraft during 1929-30 and 111 during 1930-31.

(e) Includes 31 Aircraft.

## RETURN III.

Statement showing imports by parcel and letter packets from 1926-27 to 1930-31.

| Parcels and letter packets. |           | Bombay.  | Calcutta. | Madras.  | Burma. | Sind.    |
|-----------------------------|-----------|----------|-----------|----------|--------|----------|
| Parcels . . . . .           | { 1926-27 | 2,18,556 | 1,47,307  | 1,58,948 | 53,250 | 1,13,658 |
|                             | { 1927-28 | 2,31,828 | 1,47,582  | 1,34,254 | 68,817 | 1,18,913 |
|                             | { 1928-29 | 2,23,841 | 1,48,471  | 1,32,600 | 55,731 | 1,15,447 |
|                             | { 1929-30 | 2,23,756 | 1,53,972  | 1,26,774 | 55,118 | 96,037   |
|                             | { 1930-31 | 2,03,013 | 1,36,923  | 1,26,493 | 53,283 | 97,082   |
| Letter packets . . . . .    | { 1926-27 | 44,220   | 40,552    | ..*      | 19,861 | 41,782   |
|                             | { 1927-28 | 52,744   | 54,238    | 28,418   | 15,574 | 54,965   |
|                             | { 1928-29 | 51,873   | 51,742    | 30,030   | 14,054 | 55,743   |
|                             | { 1929-30 | 45,300   | 53,971    | 29,669   | 14,591 | 49,322   |
|                             | { 1930-31 | 44,547   | 51,069    | 28,106   | 15,185 | 50,165   |

\* Are included under "Parcels."

# RETURN IV.

Statement showing the number of bonds, etc., from 1926-27 to 1930-31.

|                                                    |         | Bombay.      | Calcutta. | Madras Port. | Rangoon. | Sind.  | Chittagong. | Madras outports. | Burma outports. | Minor ports in Bombay. |
|----------------------------------------------------|---------|--------------|-----------|--------------|----------|--------|-------------|------------------|-----------------|------------------------|
| Number of bonds under Section 92, Sea Customs Act. | 1926-27 | 3,218        | 1,320     | 696          | 932      | 1,212  | 11          | 79               | 8               | ..                     |
|                                                    | 1927-28 | 3,716        | 1,589     | 878          | 734      | 1,042  | 11          | 87               | 14              | ..                     |
|                                                    | 1928-29 | 3,798        | 1,661     | 812          | 807      | 1,206  | 17          | 85               | 6               | ..                     |
|                                                    | 1929-30 | (a) { 3,628  | 1,952     | 945          | 843      | 1,306  | 16          | 64               | 1               | ..                     |
|                                                    | 1930-31 | { 3,268      | 1,806     | 777          | 952      | 1,224  | 27          | 55               | 5               | ..                     |
| Number of into-bond bills of entry                 | 1926-27 | 4,427        | 1,634     | 809          | 932      | 2,158  | 14          | 129              | 8               | ..                     |
|                                                    | 1927-28 | 5,566        | 1,835     | 1,045        | 734      | 1,892  | 14          | 88               | 14              | ..                     |
|                                                    | 1928-29 | 4,702        | 1,991     | 938          | 807      | 2,067  | 21          | 86               | 6               | ..                     |
|                                                    | 1929-30 | (b) { 5,008  | 2,402     | 1,176        | 841      | 2,542  | 19          | 64               | 1               | ..                     |
|                                                    | 1930-31 | { 6,534      | 1,996     | 966          | 939      | 2,068  | 31          | 55               | 5               | ..                     |
| Number of ex-bond bills of entry                   | 1926-27 | 14,457       | 12,817    | 3,754        | 3,376    | 13,214 | 385         | 699              | 58              | ..                     |
|                                                    | 1927-28 | 14,699       | 15,422    | 4,606        | 3,432    | 12,090 | 698         | 870              | 41              | ..                     |
|                                                    | 1928-29 | 14,894       | 17,383    | 4,579        | 2,370    | 14,049 | 275         | 805              | 34              | ..                     |
|                                                    | 1929-30 | (c) { 17,715 | 20,281    | 4,819        | 2,099    | 16,931 | 766         | 755              | 23              | ..                     |
|                                                    | 1930-31 | { 15,173     | 18,465    | 4,710        | 2,497    | 15,731 | (d) 931     | 703              | 28              | ..                     |
| Number of applications for refunds                 | 1926-27 | 5,931        | 15,573    | 2,539        | 4,028    | 2,185  | 147         | 1,146            | 263             | ..                     |
|                                                    | 1927-28 | 5,785        | 15,262    | 2,768        | 5,014    | 3,093  | 200         | 980              | 295             | 21                     |
|                                                    | 1928-29 | 6,976        | 13,882    | 2,808        | 4,069    | 2,195  | 250         | 1,061            | 241             | 15                     |
|                                                    | 1929-30 | 7,546        | 11,105    | 3,635        | 4,095    | 2,810  | 205         | 1,107            | 188             | 6                      |
|                                                    | 1930-31 | 6,643        | 8,122     | 1,856        | 4,337    | 6,257  | 151         | 1,063            | 211             | 10                     |

(a) Include 180 and 187 for Mazagaon Dock during 1929-30 and 1930-31, respectively.

(b) Include 212 and 233 for Mazagaon Dock during 1929-30 and 1930-31, respectively.

(c) Includes 156 and 146 for Mazagaon Dock during 1929-30 and 1930-31, respectively.

(d) Includes ex-bond shipping bills also.

RETURN IV—*contd.*

Statement showing the number of bonds, etc., from 1926-27 to 1930-31—*contd.*

|                                                                                               |         | Bombay. | Calcutta. | Madras Port. | Rangoon. | Sind.  | Chittagong. | Madras outports. | Burma outports. | Minor ports in Bombay. |
|-----------------------------------------------------------------------------------------------|---------|---------|-----------|--------------|----------|--------|-------------|------------------|-----------------|------------------------|
| Number of applications for draw-back.                                                         | 1926-27 | 7,479   | 798       | 865          | 364      | 1,740  | ..          | 105              | 5               | ..                     |
|                                                                                               | 1927-28 | 7,338   | 1,311     | 810          | 312      | 2,032  | 3           | 196              | 1               | ..                     |
|                                                                                               | 1928-29 | 6,632   | 2,862     | 819          | 479      | 1,883  | 955         | 1,210            | 16              | ..                     |
|                                                                                               | 1929-30 | 6,265   | 889       | 817          | 385      | 1,543  | 1           | 1,088            | 62              | ..                     |
|                                                                                               | 1930-31 | 4,509   | 809       | 621          | 482      | 1,228  | 1           | 1,272            | 40              | ..                     |
| Number of invoices in respect of goods re-exported to Persia <i>via</i> Duzdap to Seistan.    | 1926-27 | 888     | 7         | ..           | ..       | 2,561  | ..          | ..               | ..              | ..                     |
|                                                                                               | 1927-28 | 990     | 1         | ..           | ..       | 2,318  | ..          | ..               | ..              | ..                     |
|                                                                                               | 1928-29 | 760     | 2         | ..           | ..       | 2,945  | ..          | ..               | ..              | ..                     |
|                                                                                               | 1929-30 | 658     | 3         | ..           | ..       | 2,399  | ..          | ..               | ..              | ..                     |
|                                                                                               | 1930-31 | 272     | ..        | ..           | ..       | 2,049  | ..          | ..               | ..              | ..                     |
| Number of invoices in respect of goods re-exported to Kashmir and to China* <i>via</i> Bhamo. | 1926-27 | 2,107   | 258       | ..           | 609      | 13,864 | ..          | ..               | ..              | ..                     |
|                                                                                               | 1927-28 | 2,036   | 346       | ..           | 1,490    | 15,161 | ..          | ..               | ..              | ..                     |
|                                                                                               | 1928-29 | 2,007   | 428       | ..           | 770      | 20,915 | ..          | ..               | ..              | ..                     |
|                                                                                               | 1929-30 | 2,044   | 435       | ..           | 627      | 25,065 | ..          | ..               | ..              | ..                     |
|                                                                                               | 1930-31 | 2,488   | 633       | ..           | 463      | 24,504 | ..          | ..               | ..              | ..                     |
| Number of invoices in respect of goods re-exported to Afghanistan.                            | 1926-27 | 6,021   | 5         | ..           | ..       | 14,950 | ..          | ..               | ..              | ..                     |
|                                                                                               | 1927-28 | 5,658   | ..        | ..           | ..       | 18,236 | ..          | ..               | ..              | ..                     |
|                                                                                               | 1928-29 | 5,197   | 2         | ..           | ..       | 22,395 | ..          | ..               | ..              | ..                     |
|                                                                                               | 1929-30 | 6,218   | 4         | ..           | ..       | 13,487 | ..          | ..               | ..              | ..                     |
|                                                                                               | 1930-31 | 4,469   | 23        | ..           | ..       | 13,865 | ..          | ..               | ..              | ..                     |
| Number of invoices in respect of goods re-exported to Nepal.                                  | 1926-27 | 70      | 896       | ..           | ..       | 1      | ..          | ..               | ..              | ..                     |
|                                                                                               | 1927-28 | 51      | 974       | ..           | ..       | 3      | ..          | ..               | ..              | ..                     |
|                                                                                               | 1928-29 | 74      | 1,219     | ..           | ..       | 3      | ..          | ..               | ..              | ..                     |
|                                                                                               | 1929-30 | 107     | 1,375     | ..           | ..       | ..     | ..          | ..               | ..              | ..                     |
|                                                                                               | 1930-31 | 82      | 1,655     | ..           | ..       | ..     | ..          | ..               | ..              | ..                     |

|                                                               |         |         |       |        |       |         |     |       |     |       |
|---------------------------------------------------------------|---------|---------|-------|--------|-------|---------|-----|-------|-----|-------|
| Number of applications for payment of light dues.             | 1926-27 | 1,064   | 1,292 | 415    | 1,640 | 1,754   | 240 | 2,774 | 297 | ..    |
|                                                               | 1927-28 | 1,098   | 1,446 | 489    | 1,657 | 1,651   | 233 | 2,752 | 296 | 1,237 |
|                                                               | 1928-29 | 969     | 1,485 | 543    | 1,733 | 1,823   | 304 | 2,966 | 325 | 1,373 |
|                                                               | 1929-30 | 2,624   | 1,549 | 451    | 1,818 | 874     | 304 | 2,098 | 459 | 994   |
|                                                               | 1930-31 | 2,291   | 1,479 | 360    | 1,808 | 1,169   | 363 | 1,804 | 346 | 878   |
| Appeals lodged with the Collectors                            | 1926-27 | 100     | 25    | 43     | 32    | 103     | 1   | ..    | ..  | ..    |
|                                                               | 1927-28 | 113     | 33    | 15     | 50    | 119     | 3   | 44    | ..  | 1     |
|                                                               | 1928-29 | 153     | 47    | 22     | 27    | 88      | 5   | 36    | 8   | ..    |
|                                                               | 1929-30 | 112     | 104   | 37     | 48    | 83      | 3   | 39    | 12  | (l) 3 |
|                                                               | 1930-31 | (c) 128 | 88    | (f) 13 | 21    | (a) 105 | 3   | (i) 6 | 6   | ..    |
| Appeals lodged with the Central Board of Revenue.             | 1926-27 | 10      | 12    | 13     | 3     | 3       | ..  | ..    | ..  | ..    |
|                                                               | 1927-28 | 8       | 16    | 5      | 16    | ..      | ..  | 2     | ..  | ..    |
|                                                               | 1928-29 | 6       | 11    | 1      | 3     | 15      | ..  | 3     | ..  | 1     |
|                                                               | 1929-30 | 7       | 8     | 15     | 17    | 5       | 1   | ..    | 1   | 3     |
|                                                               | 1930-31 | (d) 3   | 12    | (g) 7  | 12    | (k) 2   | ..  | ..    | ..  | ..    |
| Applications for revision decided by the Government of India. | 1926-27 | 11      | 3     | 7      | 2     | 11      | 1   | ..    | ..  | ..    |
|                                                               | 1927-28 | 11      | 6     | 3      | 2     | 11      | ..  | 6     | ..  | ..    |
|                                                               | 1928-29 | 25      | 9     | 2      | 1     | 10      | ..  | 2     | ..  | ..    |
|                                                               | 1929-30 | 22      | 9     | ..     | 6     | 8       | 1   | 3     | ..  | ..    |
|                                                               | 1930-31 | (e) 28  | 9     | (h) 3  | 5     | (b) 12  | ..  | (j) 1 | ..  | ..    |

\* In the case of Burma only.

(a) In 78 cases the appeals were rejected. In 27 cases the original orders were either modified or set aside.

(b) In 7 cases the original decisions were upheld and in 5 cases they were either modified or reversed.

(c) The Collector upheld the decisions in 87 cases and modified them in 3 cases. In 26 cases the orders were reversed. In 12 cases the appeals were time-barred.

(d) In one case the original decision was upheld and in two cases the Collector's orders were reversed.

(e) The Government of India sustained the Collector's decisions in 18 cases but in one case they allowed refund of duty paid as a special case. In the remaining 10 cases the Collector's orders were reversed.

(f) In 11 cases the appeals were dismissed. The orders of Assistant Collector were set aside in one case and modified in the other.

(g) The Collector's action was upheld in 5 cases. In the other cases Collector's orders were either partly modified or set aside.

(h) One petition was rejected and the orders were reversed in one and modified in another.

(i) In 2 cases the appeals were dismissed and in 4 cases the orders were reversed.

(j) Orders were reversed.

(k) In both the cases the original orders were upheld.

(l) The Collector upheld the decisions in 2 cases and modified them in 1 case.

# RETURN V.

Customs offences during the year 1930-31.

|                                                                                     | Calcutta. | Bombay. | Rangoon. | Madras. | Karachi. | Chittagong. | Bombay<br>Continental<br>Ports. | Burma<br>Outports. | Madras<br>Outports. |
|-------------------------------------------------------------------------------------|-----------|---------|----------|---------|----------|-------------|---------------------------------|--------------------|---------------------|
| <b>Drugs—</b>                                                                       |           |         |          |         |          |             |                                 |                    |                     |
| No. of cases adjudicated . . . .                                                    | 1         | 21      | 31       | ..      | 9        | 6           | 344*                            | 4†                 | 4                   |
| Penalty realised . . . . Rs.                                                        | 10,000    | 131     | ..       | ..      | ..       | ..          | 12,947*                         | ..                 | ..                  |
| <b>Arms—</b>                                                                        |           |         |          |         |          |             |                                 |                    |                     |
| No. of cases adjudicated . . . .                                                    | 1         | 80      | 55       | ..      | 29       | ..          | ..                              | ..                 | 11                  |
| Penalty realised . . . . Rs.                                                        | 15        | 196     | 47       | ..      | 79       | ..          | ..                              | ..                 | ..                  |
| <b>Other Prohibitions—</b>                                                          |           |         |          |         |          |             |                                 |                    |                     |
| No. of cases adjudicated . . . .                                                    | 55        | 195     | 58       | ..      | 17       | 3           | ..                              | ..                 | 451                 |
| Penalty realised . . . . Rs.                                                        | 453       | 593     | 57       | ..      | 125      | 150         | ..                              | ..                 | ..                  |
| <b>Misdeclaration—</b>                                                              |           |         |          |         |          |             |                                 |                    |                     |
| No. of cases adjudicated . . . .                                                    | 1,027     | 163     | 243      | ..      | 309      | 4           | ..                              | 12                 | ..                  |
| Penalty realised . . . . Rs.                                                        | 39,160    | 15,356  | 4,302    | ..      | 1,041    | 15          | ..                              | 46                 | ..                  |
| <b>Breaches of landing and shipping rules—</b>                                      |           |         |          |         |          |             |                                 |                    |                     |
| No. of cases adjudicated . . . .                                                    | 968       | ..      | 188      | 96      | 31       | 17          | ..                              | 27                 | 17                  |
| Penalty realised . . . . Rs.                                                        | 4,650     | ..      | 142      | 153     | 492      | 295         | ..                              | 40                 | ..                  |
| <b>Failure on the part of the Ships Agents to<br/>account for goods manifested—</b> |           |         |          |         |          |             |                                 |                    |                     |
| No. of cases adjudicated . . . .                                                    | ..        | 566     | 133      | 337     | 183      | 28          | ..                              | 2                  | 387                 |
| Penalty realised . . . . Rs.                                                        | ..        | 10,403  | 2,854    | 10,085  | 5,874    | 403         | ..                              | 5                  | ..                  |
| <b>Executive Audit—</b>                                                             |           |         |          |         |          |             |                                 |                    |                     |
| No. of cases . . . .                                                                | 1,091     | ..      | ..       | ..      | ..       | ..          | ..                              | ..                 | ..                  |
| Penalty realised . . . . Rs.                                                        | 15,435    | ..      | ..       | ..      | ..       | ..          | ..                              | ..                 | ..                  |

|                                                         |     |       |     |     |       |    |    |     |        |
|---------------------------------------------------------|-----|-------|-----|-----|-------|----|----|-----|--------|
| <b>Miscellaneous Customs offences—</b>                  |     |       |     |     |       |    |    |     |        |
| No. of cases . . . . .                                  | 7   | 213   | 111 | 63  | 359   | 6  | .. | 31  | 231    |
| Penalty realised . . . . . Rs.                          | 270 | 2,424 | 286 | 622 | 8,212 | 55 | .. | 149 | 7,104† |
| <b>Goods taken over by Government under section 32—</b> |     |       |     |     |       |    |    |     |        |
| No. of cases . . . . .                                  | 4   | ..    | 1   | ..  | 2     | .. | .. | ..  | ..     |
| Profit to Government . . . . .                          | 217 | ..    | 80  | ..  | 970   | .. | .. | ..  | ..     |
| Loss „ . . . . .                                        | ..  | ..    | ..  | ..  | ..    | .. | .. | ..  | ..     |

\*Separate figures for each class not available, the total number of cases adjudicated and the amount of penalty realised were 344 and Rs. 1,294 respectively.

† At Akyab, opium 2 cases weighing 4,356 tolas and ganja 2 cases weighing 110½ tolas.

‡ Represents total amount of penalty realised under Customs offences at the outports only.

## RETURN VI.

Excise duty on motor spirit and kerosene during the 5 years ending 1930-31.

|  | Motor spirit. |        |         | Kerosene. |        |         |
|--|---------------|--------|---------|-----------|--------|---------|
|  | Burma.        | Assam. | Punjab. | Burma.    | Assam. | Punjab. |

*In thousands of rupees.*

|               |          |       |       |         |       |      |
|---------------|----------|-------|-------|---------|-------|------|
| 1926-27 . . . | 85,90    | 7,73  | 3,30  | 96,41   | 7,25  | 1,19 |
| 1927-28 . . . | 1,08,23  | 7,98  | 6,17  | 89,49   | 6,17  | 1,72 |
| 1928-29 . . . | 1,35,56  | 14,32 | 9,34  | 82,44   | 8,67  | 2,05 |
| 1929-30 . . . | *2,34,43 | 27,68 | 21,74 | 85,31   | 8,97  | 3,84 |
| 1930-31 . . . | 2,29,91  | 36,73 | ..    | 1,25,41 | 17,57 | ..   |

\* Includes Rs. 2,293 which represents the motor spirits duty due in July 1928 but paid in December 1929.

# RETURN VII.

Statement showing the number of cases dealt with under the Indian Merchandise Marks Act during the year 1930-31.

| Class of cases.                                                                                                                     | Passed without correction of marking or penalty. |           |         |          |          | Passed on correction of marking without penalty. |           |         |          |          | Passed with nominal penalty. |           |         |          |          | Passed with heavier penalty or reshipped or confiscated subject to fine on redemption. |           |         |          |          | Total   |           |         |          |          |
|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------|---------|----------|----------|--------------------------------------------------|-----------|---------|----------|----------|------------------------------|-----------|---------|----------|----------|----------------------------------------------------------------------------------------|-----------|---------|----------|----------|---------|-----------|---------|----------|----------|
|                                                                                                                                     | 1                                                |           |         |          |          | 2                                                |           |         |          |          | 3                            |           |         |          |          | 4                                                                                      |           |         |          |          |         |           |         |          |          |
|                                                                                                                                     | Bombay.                                          | Calcutta. | Madras. | Rangoon. | Karachi. | Bombay.                                          | Calcutta. | Madras. | Rangoon. | Karachi. | Bombay.                      | Calcutta. | Madras. | Rangoon. | Karachi. | Bombay.                                                                                | Calcutta. | Madras. | Rangoon. | Karachi. | Bombay. | Calcutta. | Madras. | Rangoon. | Karachi. |
| A. Application of counterfeit trade mark or false indication in respect of the person by whom goods were made or produced.          | 1                                                | 2         | ..      | 17       | ..       | (f)2                                             | 3         | ..      | ..       | ..       | ..                           | ..        | ..      | ..       | ..       | ..                                                                                     | 1         | ..      | 1        | ..       | 3       | 6         | ..      | 18       | ..       |
| B. Application of false trade description or other indication in respect of the country in which the goods were made or produced :— |                                                  |           |         |          |          |                                                  |           |         |          |          |                              |           |         |          |          |                                                                                        |           |         |          |          |         |           |         |          |          |
| (1) As between the United Kingdom or British India and a foreign country.                                                           | 221                                              | 252       | 61      | 23       | 271      | 58                                               | 32        | 5       | 89       | 62       | 112                          | 449       | 35      | 40       | (a) 44   | 40                                                                                     | 38        | 43      | 24       | 15       | 431     | 771       | 144     | 176      | 782      |
| (2) As between two foreign countries . . .                                                                                          | 4                                                | 3         | ..      | ..       | 2        | ..                                               | ..        | ..      | ..       | 1        | ..                           | ..        | ..      | ..       | (b)1     | ..                                                                                     | ..        | ..      | ..       | 1        | 4       | 3         | ..      | ..       | 5        |
| C. Application of trade description that is false in other respects, viz.—                                                          |                                                  |           |         |          |          |                                                  |           |         |          |          |                              |           |         |          |          |                                                                                        |           |         |          |          |         |           |         |          |          |
| (1) As to the number, quantity, measure, gauge or weight of the goods.                                                              | 4                                                | ..        | ..      | ..       | 1        | 9                                                | ..        | ..      | ..       | 3        | 2                            | ..        | ..      | 5        | (c)4     | 3                                                                                      | 6         | ..      | 3        | ..       | 18      | 6         | ..      | 8        | 8        |
| (2) As to the time at which goods were made or produced.                                                                            | ..                                               | ..        | ..      | ..       | ..       | ..                                               | ..        | ..      | ..       | ..       | ..                           | ..        | ..      | ..       | ..       | ..                                                                                     | ..        | ..      | ..       | ..       | ..      | ..        | ..      | ..       | ..       |
| (3) As to the mode of manufacture or production.                                                                                    | ..                                               | ..        | ..      | ..       | 1        | ..                                               | ..        | ..      | ..       | ..       | ..                           | ..        | ..      | ..       | 7 (d)    | ..                                                                                     | ..        | ..      | 1        | ..       | ..      | ..        | ..      | 1        | 8        |
| (4) As to the material of which the goods are composed.                                                                             | 12                                               | 3         | 1       | 1        | 5        | 16                                               | 2         | ..      | 7        | 4        | 34                           | 16        | 12      | 14       | 22       | 14                                                                                     | 4         | 9       | 9        | 4        | 76      | 25        | 22      | 31       | 35       |
| (5) As to the goods being the subject of an existing patent, privilege or copyright.                                                | ..                                               | ..        | ..      | ..       | ..       | ..                                               | ..        | ..      | ..       | ..       | ..                           | ..        | ..      | ..       | ..       | ..                                                                                     | ..        | ..      | ..       | ..       | ..      | ..        | ..      | ..       | ..       |
| D. Length not properly stamped on piecegoods .                                                                                      | 8                                                | 18        | ..      | 3        | 10       | 10                                               | 3         | 2       | 8        | 24       | 19                           | 102       | 1       | 9        | (e) 98   | 7                                                                                      | 2         | ..      | ..       | ..       | 44      | 126       | 3       | 20       | 132      |

(a) 311 passed without correction or marking.

(b) 1 passed without correction or marking.

(c) 2 passed without correction or marking.

(d) 3 passed without correction or marking.

(e) 41 passed without correction or marking.

(f) Under dispute.

Statement showing receipts at the various ports from 1926-27 to 1930-31.

*In thousands of rupees.*

| Items.                             | Bombay.                                                                                            | Calcutta.                                                  | Madras.                                               | Rangoon.                                              | Karachi.                                              | Chittagong.                                 | Madras outports.                             | Rangoon outports.(c)                  | Total All-India.                                           |
|------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|---------------------------------------------|----------------------------------------------|---------------------------------------|------------------------------------------------------------|
| 1. Imports, Sea Customs . . . . .  | { 1926-27 12,07,06<br>1927-28 12,38,57<br>1928-29 12,46,83<br>1929-30 12,71,02<br>1930-31 11,81,45 | { 15,50,01<br>15,09,12<br>15,37,92<br>15,13,43<br>13,43,39 | { 3,86,53<br>3,17,01<br>3,56,58<br>3,75,58<br>3,14,26 | { 4,36,38<br>4,69,32<br>3,87,91<br>3,70,34<br>3,33,99 | { 5,75,05<br>5,61,60<br>6,20,45<br>5,95,25<br>6,30,01 | { 40,35<br>42,39<br>42,99<br>39,49<br>35,33 | { ..<br>95,15<br>95,69<br>1,11,38<br>1,18,62 | { ..<br>..<br>2,77<br>3,33<br>2,93    | { 41,95,38<br>42,33,20<br>42,91,14<br>42,79,82<br>39,59,98 |
| 2. Exports, Sea Customs . . . . .  | { 1926-27 4,72<br>1927-28 4,88<br>1928-29 5,85<br>1929-30 6,60<br>1930-31 4,85                     | { 4,48,30<br>4,81,37<br>4,40,39<br>4,84,69<br>3,59,10      | { 11,57<br>1,29<br>1,73<br>1,12<br>1,13               | { 1,02,11<br>91,83<br>68,97<br>90,77<br>66,50         | { 8,79<br>10,25<br>10,50<br>10,41<br>7,45             | { 17,90<br>8,67<br>8,33<br>8,58<br>4,00     | { ..<br>6,71<br>5,65<br>5,50<br>4,01         | { ..<br>..<br>16,65<br>14,30<br>12,47 | { 5,93,39<br>6,05,00<br>5,58,07<br>6,21,97<br>4,59,51      |
| 3. Land Customs . . . . .          | { 1926-27 6<br>1927-28 ..<br>1928-29 10,53<br>1929-30 11,99<br>1930-31 13,90                       | { ..<br>..<br>..<br>..<br>..                               | { 12,50<br>12,68<br>11,03<br>12,75<br>9,39            | { 46<br>66<br>..<br>..<br>..                          | { ..<br>..<br>..<br>..<br>..                          | { ..<br>..<br>..<br>..<br>..                | { ..<br>..<br>..<br>..<br>..                 | { ..<br>..<br>42<br>13<br>10          | { 13,02<br>13,34<br>21,98<br>24,87<br>23,39                |
| 4. Refunds and drawbacks . . . . . | { 1926-27 24,18<br>1927-28 28,49<br>1928-29 22,46<br>1929-30 17,11<br>1930-31 29,66                | { 13,29<br>13,16<br>14,23<br>10,10<br>9,45                 | { 4,47<br>3,52<br>3,57<br>3,00<br>3,04                | { 8,18<br>9,42<br>7,33<br>5,13<br>6,40                | { 30,07<br>24,16<br>28,82<br>17,65<br>9,70            | { 46<br>57<br>75<br>97<br>39                | { ..<br>1,16<br>1,52<br>1,81<br>1,77         | { ..<br>..<br>2,01<br>1,56<br>1,49    | { 80,65<br>80,48<br>80,69<br>57,33<br>61,90                |
| 5. Overtime fees . . . . .         | { 1926-27 1,67<br>1927-28 1,84<br>1928-29 1,91<br>1929-30 1,96<br>1930-31 1,56                     | { 2,57<br>2,89<br>2,63<br>2,43<br>1,73                     | { 47<br>28<br>27<br>28<br>23                          | { 1,38<br>1,61<br>1,31<br>1,37<br>1,52                | { 53<br>68<br>64<br>61<br>54                          | { 11<br>16<br>13<br>8<br>6                  | { ..<br>..<br>..<br>..<br>..                 | { ..<br>..<br>23<br>18<br>18          | { 6,73<br>7,46<br>7,11<br>6,91<br>5,82                     |

|                                                                                  |         |    |            |        |      |    |    |          |    |      |
|----------------------------------------------------------------------------------|---------|----|------------|--------|------|----|----|----------|----|------|
| 6. Sunday fees . . . . .                                                         | 1926-27 | 56 | 1,36       | 28     | 1,05 | 12 | 4  | ..       | .. | 3,41 |
|                                                                                  | 1927-28 | 72 | 1,95       | 42     | 1,56 | 20 | 10 | ..       | .. | 5,17 |
|                                                                                  | 1928-29 | 81 | 1,93       | 45     | 1,14 | 17 | 9  | ..       | .. | 5,15 |
|                                                                                  | 1929-30 | 68 | (e) { 1,63 | 46     | 97   | 16 | 5  | (b) { 22 | 31 | 4,47 |
|                                                                                  | 1930-31 | 50 | { 99       | 34     | 1,15 | 11 | 2  | { 25     | 25 | 3,55 |
| 7. Recovery of the cost of establishment entertained on behalf of private firms. | 1926-27 | 48 | ..         | 6      | ..   | 4  | .. | ..       | .. | 58   |
|                                                                                  | 1927-28 | 48 | 2          | 2      | ..   | 1  | .. | 4        | .. | 57   |
|                                                                                  | 1928-29 | 53 | (h)        | 2      | ..   | .. | .. | 4        | .. | 59   |
|                                                                                  | 1929-30 | 68 | (f)        | 2      | ..   | 5  | .. | 4        | .. | 79   |
|                                                                                  | 1930-31 | 50 | 8          | 2      | ..   | 6  | .. | 5        | .. | 71   |
| 8. Warehouse and wharfrents . . . . .                                            | 1926-27 | 2  | 16         | 25     | 1    | 2  | 15 | ..       | .. | 61   |
|                                                                                  | 1927-28 | 1  | 13         | 8      | 1    | 2  | 16 | 17       | .. | 58   |
|                                                                                  | 1928-29 | 3  | 15         | 9      | 1    | 1  | 14 | 20       | .. | 63   |
|                                                                                  | 1929-30 | 2  | 21         | 12     | 1    | 1  | 18 | 21       | .. | 76   |
|                                                                                  | 1930-31 | 4  | 27         | 11     | 1    | 1  | 20 | 14       | .. | 78   |
| 9. Commission on collection of cotton cess.                                      | 1926-27 | 3  | ..         | ..     | ..   | 1  | .. | ..       | .. | 4    |
|                                                                                  | 1927-28 | 3  | ..         | ..     | ..   | 1  | .. | ..       | .. | 4    |
|                                                                                  | 1928-29 | 4  | ..         | ..     | ..   | 1  | .. | ..       | .. | 5    |
|                                                                                  | 1929-30 | 4  | ..         | ..     | ..   | 1  | .. | ..       | .. | 5    |
|                                                                                  | 1930-31 | 4  | ..         | ..     | ..   | 1  | .. | ..       | .. | 5    |
| 10. Commission on collection of tea cess.                                        | 1926-27 | .. | 6          | ..     | ..   | .. | 2  | ..       | .. | 8    |
|                                                                                  | 1927-28 | .. | 7          | ..     | ..   | .. | 2  | ..       | .. | 9    |
|                                                                                  | 1928-29 | .. | 7          | ..     | ..   | .. | 2  | ..       | .. | 9    |
|                                                                                  | 1929-30 | .. | 7          | ..     | ..   | .. | 2  | ..       | .. | 9    |
|                                                                                  | 1930-31 | .. | 7          | ..     | ..   | .. | 2  | ..       | .. | 9    |
| 11. Sale proceeds of tendered goods                                              | 1926-27 | 16 | 1,24       | ..     | ..   | 6  | .. | ..       | .. | 1,46 |
|                                                                                  | 1927-28 | 3  | 90         | ..     | 12   | 8  | .. | ..       | .. | 1,13 |
|                                                                                  | 1928-29 | 22 | 60         | ..     | 3    | .. | .. | ..       | .. | 85   |
|                                                                                  | 1929-30 | 28 | 23         | ..     | 3    | 4  | .. | ..       | .. | 58   |
|                                                                                  | 1930-31 | .. | 36         | ..     | ..   | 1  | .. | ..       | .. | 37   |
| 12. Sale proceeds of Custom House publications.                                  | 1926-27 | .. | 29         | (a) 11 | 26   | 1  | .. | ..       | .. | 67   |
|                                                                                  | 1927-28 | .. | 29         | 11     | 24   | 1  | .. | ..       | .. | 65   |
|                                                                                  | 1928-29 | .. | 29         | 11     | 29   | .. | .. | ..       | 1  | 70   |
|                                                                                  | 1929-30 | .. | 24         | 11     | 29   | 1  | .. | ..       | 1  | 66   |
|                                                                                  | 1930-31 | .. | 23         | 10     | 27   | .. | .. | ..       | 1  | 61   |

For foot-notes please see page 30.

Statement showing receipts at the various ports from 1926-27 to 1930-31—*contd.*

*In thousands of rupees.*

| Items.                                                                  | Bombay. | Calcutta. | Madras.    | Rangoon. | Karachi. | Chittagong. | Madras outports. | Rangoon outports. (c). | Total All-India. |
|-------------------------------------------------------------------------|---------|-----------|------------|----------|----------|-------------|------------------|------------------------|------------------|
| 13. Fees for transhipment, amendment and duplicate copies of documents. | 1926-27 | 93        | 15         | 11       | 2        | 15          | 1                | ..                     | 1,37             |
|                                                                         | 1927-28 | 90        | 15         | 7        | 2        | 14          | 1                | 3                      | 1,32             |
|                                                                         | 1928-29 | 90        | 15         | 9        | 11       | 12          | 1                | 2                      | 1,40             |
|                                                                         | 1929-30 | 79        | 16         | 6        | 10       | 9           | 1                | 2                      | 1,23             |
|                                                                         | 1930-31 | 77        | 15         | 5        | 5        | 8           | 1                | ..                     | 1,09             |
| 14. Confiscations and penalties                                         | 1926-27 | 86        | 82         | 8        | 20       | 28          | 1                | ..                     | 2,25             |
|                                                                         | 1927-28 | 1,38      | 88         | 24       | 41       | 24          | 1                | 13                     | 3,29             |
|                                                                         | 1928-29 | 77        | 73         | 23       | 19       | 33          | 2                | 5                      | 2,37             |
|                                                                         | 1929-30 | 34        | 71         | 23       | 15       | 27          | 11               | 5                      | 1,87             |
|                                                                         | 1930-31 | 34        | 85         | 13       | 13       | 16          | 1                | ..                     | 1,49             |
| 15. Miscellaneous                                                       | 1926-27 | 15        | 4,39       | 26       | 27       | 5           | 8                | ..                     | 5,20             |
|                                                                         | 1927-28 | 17        | 4,62       | 2        | 11       | 5           | 8                | 5                      | 5,10             |
|                                                                         | 1928-29 | 24        | 4,54       | 1        | 1        | 5           | 11               | 8                      | 5,10             |
|                                                                         | 1929-30 | 23        | (g) { 4,10 | 1        | 7        | 5           | 10               | 6                      | 4,63             |
|                                                                         | 1930-31 | 29        | { 3,31     | 3        | 9        | 6           | 10               | 13                     | 4,03             |

(a) Out of this amount a sum of Rs. 5,340 nearly was credited to the head "Stationery and Printing".

(b) Represents receipts both on account of Overtime and Sunday fees.

(c) Figures for years 1926-27 to 1927-28 are included under Rangoon.

(d) Includes also Salt refunds.

(e) Includes special holiday fees also.

(f) Included Rs. 1,776 under XXXIII Receipts and Rs. 8,152 under Miscellaneous.

(g) Includes charges for light dues.

(h) Included under miscellaneous.

Statement showing expenditure at the various ports from 1926-27 to 1930-31.

*In thousands of rupees.*

| Items.                                              | Bombay.                                                                      | Calcutta.                                  | Madras.                        | Rangoon and its outports.                | Karachi.                                 | Chittagong.                | Madras outports.                   | Total. All-India.                         |
|-----------------------------------------------------|------------------------------------------------------------------------------|--------------------------------------------|--------------------------------|------------------------------------------|------------------------------------------|----------------------------|------------------------------------|-------------------------------------------|
| 1. Pay of officers of the Imperial Customs Service. | 1926-27 1,50<br>1927-28 1,52<br>1928-29 1,44<br>1929-30 1,99<br>1930-31 2,13 | (a) { 1,82<br>1,90<br>1,90<br>2,44<br>2,14 | 60<br>74<br>80<br>79<br>71     | (c) { 93<br>1,01<br>1,00<br>1,03<br>99   | 75<br>94<br>97<br>1,03<br>(h) 1,03       | 12<br>11<br>9<br>11<br>12  | ..<br>..<br>..<br>..<br>..         | 5,72<br>6,22<br>6,19<br>7,39<br>7,12      |
| Pay of establishment.                               |                                                                              |                                            |                                |                                          |                                          |                            |                                    |                                           |
| 2. Appraisers . . . . .                             | 1926-27 2,22<br>1927-28 2,31<br>1928-29 2,40<br>1929-30 2,41<br>1930-31 2,38 | (d) { 1,61<br>1,71<br>1,75<br>1,57<br>1,66 | 81<br>52<br>57<br>59<br>62     | 56<br>58<br>58<br>57<br>64               | 1,09<br>1,08<br>1,09<br>1,18<br>(i) 1,20 | 4<br>5<br>10<br>9<br>9     | ..<br>..<br>..<br>..<br>..         | 6,33<br>6,25<br>6,49<br>6,41<br>6,59      |
| 3. Preventive Officers . . . . .                    | 1926-27 4,19<br>1927-28 4,60<br>1928-29 4,71<br>1929-30 4,74<br>1930-31 4,62 | (d) { 7,95<br>8,03<br>8,21<br>8,32<br>8,47 | (e) 89<br>67<br>71<br>70<br>75 | (f) 2,96<br>3,04<br>2,94<br>2,85<br>2,88 | 1,40<br>1,47<br>1,53<br>1,56<br>(j) 1,57 | 37<br>40<br>42<br>41<br>46 | ..<br>35<br>37<br>(k) 36<br>(g) 36 | 17,76<br>18,56<br>18,89<br>18,94<br>19,11 |

(a) Includes pay of other gazetted officers also.

(b) Includes Rs. 93,201 and 89,875 on account of pay of other gazetted officers during the years 1929-30 and 1930-31 respectively.

(c) Includes also pay of other gazetted officers.

(d) Does not include cost of temporary establishment, the cost of which was as follows during the 5 years ending 1930-31 :—

|                   | Rs.    |
|-------------------|--------|
| 1926-27 . . . . . | 45,192 |
| 1927-28 . . . . . | 4,441  |
| 1928-29 . . . . . | 4,536  |
| 1929-30 . . . . . | 4,798  |
| 1930-31 . . . . . | 1,423  |

(e) Includes pay of Inspectors only of outports.

(f) Includes pay of Inspectors.

(g) Includes pay of Inspectors at outports.

(h) Includes pay of other gazetted officers.

(i) Includes pay of Examiners.

(j) Includes pay of Inspectors, Wharfingers, and Assistant Wharfingers.

Statement showing expenditure at the various ports from 1926-27 to 1930-31—*contd.*

*In thousands of rupees.*

| Items.                                       |           | Bombay. | Calcutta. | Madras.  | Rangoon<br>and its<br>outports. | Karachi. | Chitta-<br>gong. | Madras<br>outports. | Total<br>All-India. |
|----------------------------------------------|-----------|---------|-----------|----------|---------------------------------|----------|------------------|---------------------|---------------------|
| 4. Ministerial officers . . . . .            | { 1926-27 | { 4,11  | 4,27      | 2,97     | 2,33                            | 1,70     | 20               | ..                  | 15,58               |
|                                              | { 1927-28 | { 4,13  | 4,18      | 1,46     | 2,32                            | 1,86     | 21               | ..                  | 15,76               |
|                                              | { 1928-29 | { 4,11  | 4,26      | 1,53     | 2,34                            | 1,93     | 23               | 1,60                | 15,99               |
|                                              | { 1929-30 | { 4,22  | 4,38      | (e) 1,62 | 2,45                            | 1,95     | 23               | (j) 1,63            | 16,48               |
|                                              | { 1930-31 | { 4,32  | 4,47      | (e) 1,65 | 2,45                            | 1,90     | 24               | (j) 1,63            | 16,66               |
| 5. Menial Establishments . . . . .           | { 1926-27 | 1,04    | 64        | (a)      | 29                              | 33       | 4                | ..                  | 2,34                |
|                                              | { 1927-28 | 1,09    | 64        | (a)      | 30                              | 33       | 4                | ..                  | 2,40                |
|                                              | { 1928-29 | 1,11    | 64        | (a)      | 31                              | 33       | 4                | (a)                 | 2,43                |
|                                              | { 1929-30 | 1,11    | 66        | (a)      | 32                              | 35       | 4                | (a)                 | 2,48                |
|                                              | { 1930-31 | 1,12    | 70        | (a)      | 32                              | 35       | 4                | (a)                 | 2,53                |
| 6. Boat Establishments . . . . .             | { 1926-27 | 11      | 34        | 1        | (c) { 13                        | 11       | 5                | ..                  | 75                  |
|                                              | { 1927-28 | 17      | 34        | 1        |                                 | 11       | 4                | ..                  | 83                  |
|                                              | { 1928-29 | 16      | 36        | 1        |                                 | 10       | 4                | ..                  | 87                  |
|                                              | { 1929-30 | 16      | 35        | 1        |                                 | 10       | 4                | ..                  | 87                  |
|                                              | { 1930-31 | 15      | 35        | 1        |                                 | 11       | 4                | ..                  | 86                  |
| 7. Customs and Excise Laboratory . . . . .   | { 1926-27 | 4       | 30        | ..       | ..                              | ..       | ..               | ..                  | 34                  |
|                                              | { 1927-28 | 4       | 33        | ..       | ..                              | 3        | ..               | ..                  | 40                  |
|                                              | { 1928-29 | 5       | 29        | ..       | 2                               | 3        | ..               | ..                  | 39                  |
|                                              | { 1929-30 | 11      | 31        | ..       | 2                               | 3        | ..               | ..                  | 46                  |
|                                              | { 1930-31 | 14      | 34        | ..       | 4                               | 5        | ..               | ..                  | 57                  |
| 8. Overtime and holiday allowances . . . . . | { 1926-27 | 2,30    | (k) 3,33  | 79       | 1,33                            | 84       | 9                | ..                  | 8,68                |
|                                              | { 1927-28 | 2,40    | 3,57      | 53       | 1,52                            | 90       | 22               | 33                  | 9,47                |
|                                              | { 1928-29 | 2,57    | 3,51      | 51       | 1,44                            | 81       | 17               | 40                  | 9,41                |
|                                              | { 1929-30 | 2,87    | 3,28      | 53       | 1,49                            | 79       | 11               | 38                  | 9,45                |
|                                              | { 1930-31 | 2,55    | 2,51      | 49       | 1,66                            | 73       | 10               | 35                  | 8,19                |

|                                            |         |       |          |    |        |    |    |    |      |
|--------------------------------------------|---------|-------|----------|----|--------|----|----|----|------|
| 9. Travelling and tentage allowances . . . | 1926-27 | 14    | 8        | 12 | 6      | 5  | .. | .. | 45   |
|                                            | 1927-28 | 19    | 6        | 7  | 6      | 6  | 1  | 9  | 54   |
|                                            | 1928-29 | 15    | 11       | 3  | 6      | 5  | 1  | 11 | 52   |
|                                            | 1929-30 | 15    | (m) 16   | 4  | 6      | 8  | 1  | 12 | 62   |
|                                            | 1930-31 | 13    | 23       | 5  | 7      | 8  | 1  | 8  | 75   |
| 10. Compensatory allowances . . .          | 1926-27 | 45    | 19       | 7  | 21     | 20 | 2  | .. | 1,14 |
|                                            | 1927-28 | 50    | 16       | 7  | 21     | 7  | 2  | 4  | 1,07 |
|                                            | 1928-29 | 50    | 16       | 5  | (g) 29 | 6  | 2  | 4  | 1,12 |
|                                            | 1929-30 | 53    | (n) 26   | 6  | 38     | 8  | 2  | 4  | 1,37 |
|                                            | 1930-31 | 54    | 20       | 3  | 22     | 7  | 2  | 4  | 1,12 |
| 11. Rewards . . . . .                      | 1926-27 | 25    | 48       | 2  | 5      | 9  | 1  | .. | 90   |
|                                            | 1927-28 | 19    | 41       | 2  | 7      | 6  | 1  | 2  | 78   |
|                                            | 1928-29 | 23    | 34       | 1  | 13     | 8  | .. | 2  | 81   |
|                                            | 1929-30 | 15    | (i) 1,31 | 3  | 6      | 7  | .. | 1  | 1,63 |
|                                            | 1930-31 | (l) 8 | 47       | 2  | 7      | 6  | .. | .. | 70   |
| 12. Uniform allowances . . . . .           | 1926-27 | 10    | (d) 25   | 4  | 5      | 4  | 1  | .. | 49   |
|                                            | 1927-28 | 10    | 25       | 2  | 7      | 4  | 1  | 2  | 51   |
|                                            | 1928-29 | 10    | (d) 25   | 2  | 7      | 4  | 1  | 2  | 51   |
|                                            | 1929-30 | 10    | 18       | 2  | 10     | 4  | 1  | 2  | 47   |
|                                            | 1930-31 | 10    | 18       | 2  | 7      | 4  | 1  | 2  | 44   |

(a) Figures not separately recorded included under ministerial officers.

(b) Inclusive of the cost of passages granted under the Superior Service Rules (1924) as follows :—

|                   | Rs.   |
|-------------------|-------|
| 1926-27 . . . . . | 1,329 |
| 1927-28 . . . . . | 3,578 |
| 1928-29 . . . . . | 1,621 |
| 1929-30 . . . . . | 3,281 |
| 1930-31 . . . . . | 2,016 |

(c) Includes the cost of the temporary establishment.

(d) Represents the uniform allowance of the Preventive officers and clothing charges of the menials.

(e) Includes pay of menial establishment.

(f) Includes also expenditure in connection with house rent allowances.

(g) Includes also cost of passage under Superior Service Rules.

(h) Same remarks as against (d) on page 31.

(i) Includes Rs. 1,241 on account of fees to pleaders.

(j) Includes pay of the Assistant Inspectors, Sub-Inspectors and menial establishment.

(k) Increase due to greater shipping activities and larger payment of overtime fees.

(l) Include Rs. 87 and Rs. 302 on account of special payments in connection with the detection of offences under the Sea Customs and Allied Acts during the years 1929-30 and 1930-31, respectively.

(m) Includes passage cost also.

(n) Includes expenditure on account of house allowance also.

Statement showing expenditure at the various ports from 1926-27 to 1930-31—*contd.*

*In thousands of rupees.*

| Items.                                       | Bombay.                                                                       | Calcutta.                              | Madras.                                | Rangoon<br>and its<br>outports. | Karachi.                       | Chitta-<br>gong.             | Madras<br>outports.              | Total<br>All-India.                    |
|----------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|---------------------------------|--------------------------------|------------------------------|----------------------------------|----------------------------------------|
| 13. Purchase and repairs of boats . . . . .  | { 1926-27 2<br>1927-28 14<br>1928-29 (b) 23<br>1929-30 .. 25<br>1930-31 .. 41 | { 38<br>42<br>23<br>25<br>41           | { 1<br>..<br>1<br>1<br>1               | { 1<br>1<br>2<br>1<br>..        | { 1<br>1<br>3<br>1<br>1        | { ..<br>1<br>13<br>1<br>2    | { ..<br>..<br>..<br>..<br>..     | { 43<br>59<br>42<br>29<br>45           |
| 14. Stores and equipment for boats . . . . . | { 1926-27 4<br>1927-28 3<br>1928-29 4<br>1929-30 4<br>1930-31 3               | { 20<br>16<br>16<br>17<br>21           | { ..<br>..<br>..<br>..<br>..           | { ..<br>..<br>..<br>..<br>..    | { 6<br>5<br>3<br>4<br>4        | { ..<br>..<br>..<br>1<br>1   | { ..<br>..<br>..<br>..<br>..     | { 30<br>24<br>23<br>26<br>29           |
| 15. Other supplies and services . . . . .    | { 1926-27 2<br>1927-28 ..<br>1928-29 (h) 28<br>1929-30 (g) 38<br>1930-31 21   | { ..<br>..<br>(i) 7<br>(j) 4, 12<br>14 | { ..<br>..<br>7<br>3<br>..             | { 11<br>22<br>22<br>33<br>24    | { ..<br>(d) 25<br>2<br>12<br>4 | { ..<br>..<br>..<br>..<br>.. | { ..<br>(f) 35<br>50<br>..<br>.. | { 13<br>82<br>1,09<br>4,98<br>63       |
| 16. Contingencies . . . . .                  | { 1926-27 49<br>1927-28 39<br>1928-29 69<br>1929-30 (g) 65<br>1930-31 (g) 75  | { (a) 85<br>83<br>81<br>94<br>93       | { 39<br>14<br>20<br>21<br>20           | { 50<br>45<br>51<br>30<br>52    | { 36<br>39<br>37<br>35<br>35   | { 4<br>4<br>5<br>7<br>4      | { ..<br>22<br>24<br>22<br>22     | { 2,63<br>2,45<br>2,86<br>2,74<br>3,01 |
| 17. Land Customs charges . . . . .           | { 1926-27 ..<br>1927-28 ..<br>1928-29 ..<br>1929-30 ..<br>1930-31 ..          | { ..<br>..<br>..<br>..<br>..           | { 1,90<br>2,12<br>2,70<br>3,04<br>2,91 | { 1<br>1<br>..<br>..<br>..      | { ..<br>..<br>..<br>..<br>..   | { ..<br>..<br>..<br>..<br>.. | { ..<br>..<br>..<br>..<br>..     | { 1,91<br>2,13<br>2,70<br>3,04<br>2,91 |

|                                                                 |         |    |    |       |       |       |    |    |       |
|-----------------------------------------------------------------|---------|----|----|-------|-------|-------|----|----|-------|
| 18. Compensation . . . . .                                      | 1926-27 | .. | .. | 9,18  | ..    | ..    | .. | .. | 9,18  |
|                                                                 | 1927-28 | .. | .. | 9,23  | ..    | ..    | .. | .. | 9,23  |
|                                                                 | 1928-29 | .. | .. | 15,42 | ..    | ..    | .. | .. | 15,42 |
|                                                                 | 1929-30 | .. | .. | 14,44 | ..    | ..    | .. | .. | 14,44 |
|                                                                 | 1930-31 | .. | .. | 15,89 | ..    | ..    | .. | .. | 15,89 |
| 19. Establishment charges paid to other Government Departments. | 1926-27 | .. | .. | (b)23 | ..    | ..    | .. | .. | (b)23 |
|                                                                 | 1927-28 | .. | .. | 13    | ..    | (c)12 | .. | .. | 25    |
|                                                                 | 1928-29 | .. | .. | 19    | ..    | ..    | .. | .. | 19    |
|                                                                 | 1929-30 | .. | .. | 12    | ..    | ..    | .. | .. | 12    |
|                                                                 | 1930-31 | .. | .. | ..    | 5     | ..    | .. | .. | 5     |
| 20. Grants-in-aid . . . . .                                     | 1926-27 | 20 | 47 | 3     | (c)17 | 6     | 1  | .. | 94    |
|                                                                 | 1927-28 | 17 | 42 | 2     | 35    | 4     | 1  | .. | 1,01  |
|                                                                 | 1928-29 | 25 | 42 | 3     | 1,32  | 6     | 1  | .. | 2,08  |
|                                                                 | 1929-30 | 25 | 42 | 3     | 34    | 6     | 1  | .. | 1,11  |
|                                                                 | 1930-31 | 13 | 38 | ..    | 30    | 5     | 1  | .. | 87    |
| 21. Steam Launch charges . . . . .                              | 1926-27 | .. | .. | ..    | ..    | 73    | .. | .. | 73    |
|                                                                 | 1927-28 | .. | .. | ..    | ..    | 96    | .. | .. | 96    |
|                                                                 | 1928-29 | .. | .. | ..    | 68    | ..    | .. | .. | 68    |
|                                                                 | 1929-30 | .. | .. | ..    | 70    | ..    | .. | .. | 70    |
|                                                                 | 1930-31 | .. | .. | ..    | 71    | ..    | .. | .. | 71    |

(a) Decrease due to the cost of printing of the seaborne trade having been reduced from Rs. 7,815 in 1925-26 to Rs. 296 in 1926-27.

(b) Includes charges paid to the Chemical Examiner to the Government of Madras for testing Customs samples.

(c) Decrease due to the payment of the second half-yearly grant from the surplus investments of Sunday labour fees.

(d) Includes expenditure for the equipment of the Customs Laboratory, etc.

(e) Contribution to Bombay Government for work done by the Chemical Analyser for Sind.

(f) Includes cost of land purchased for housing the staff at Vizagapatam.

(g) Includes approximate amount of expenditure still to be adjusted by Accountant General, Bombay, in the Accounts for 1930-31.

(h) Includes Rs. 1,486 under the head "Contract Grant" for repairs of Customs Launches.

(i) Expenditure on account of rewards to informers (Rs. 6,582) and clothing charges of menials included under the heads "Rewards" and "Uniform Allowances", respectively.

(j) Represents Rs. 7,335 on account of clothing charges of menials and Rs. 4,04,340 for payments to Army Department on account of their property No. 5, Strand Road, Calcutta for a new Custom House. Expenditure on account of "Rewards to informers" (Rs. 55,151) included in the preceding head "Rewards".