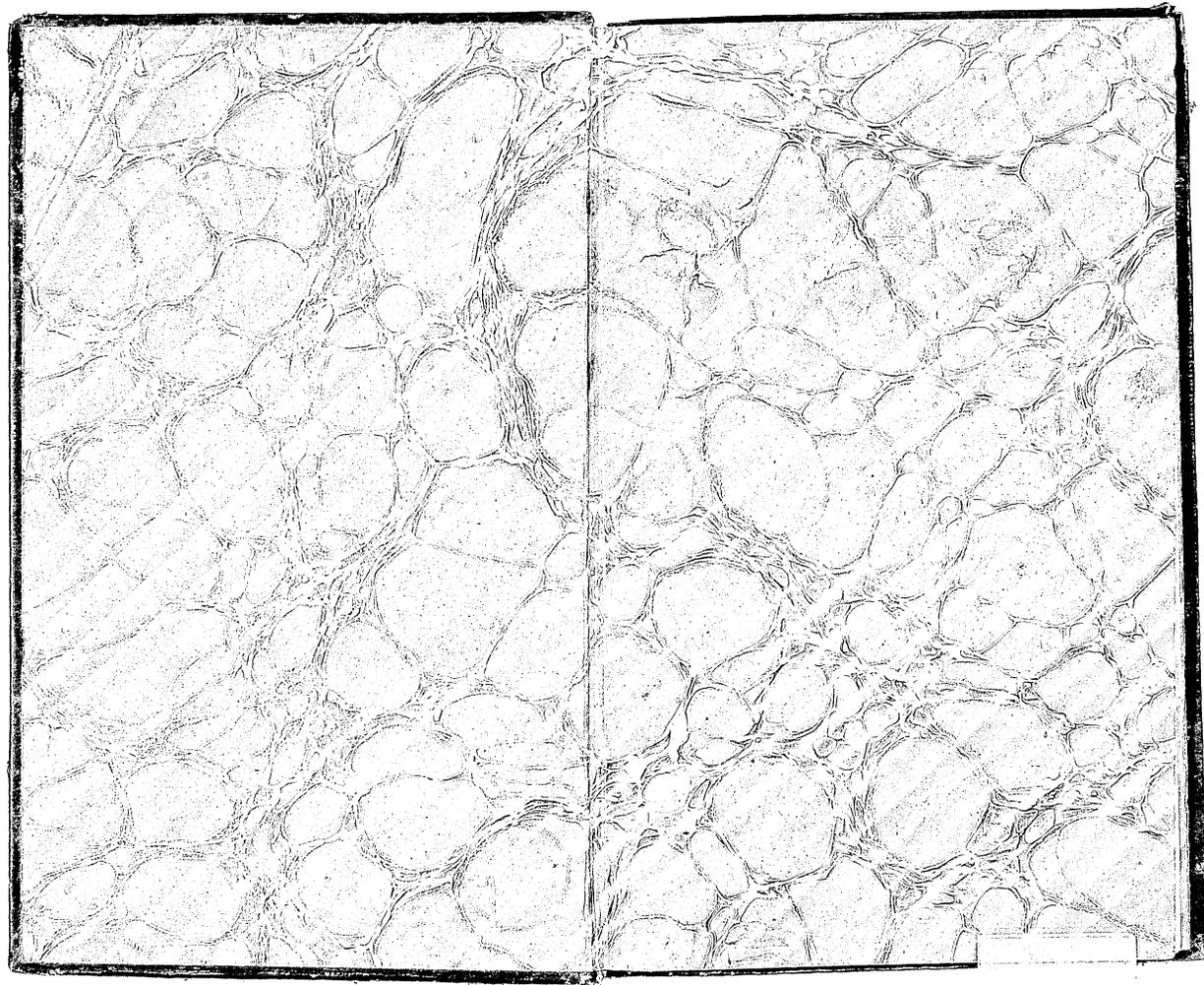
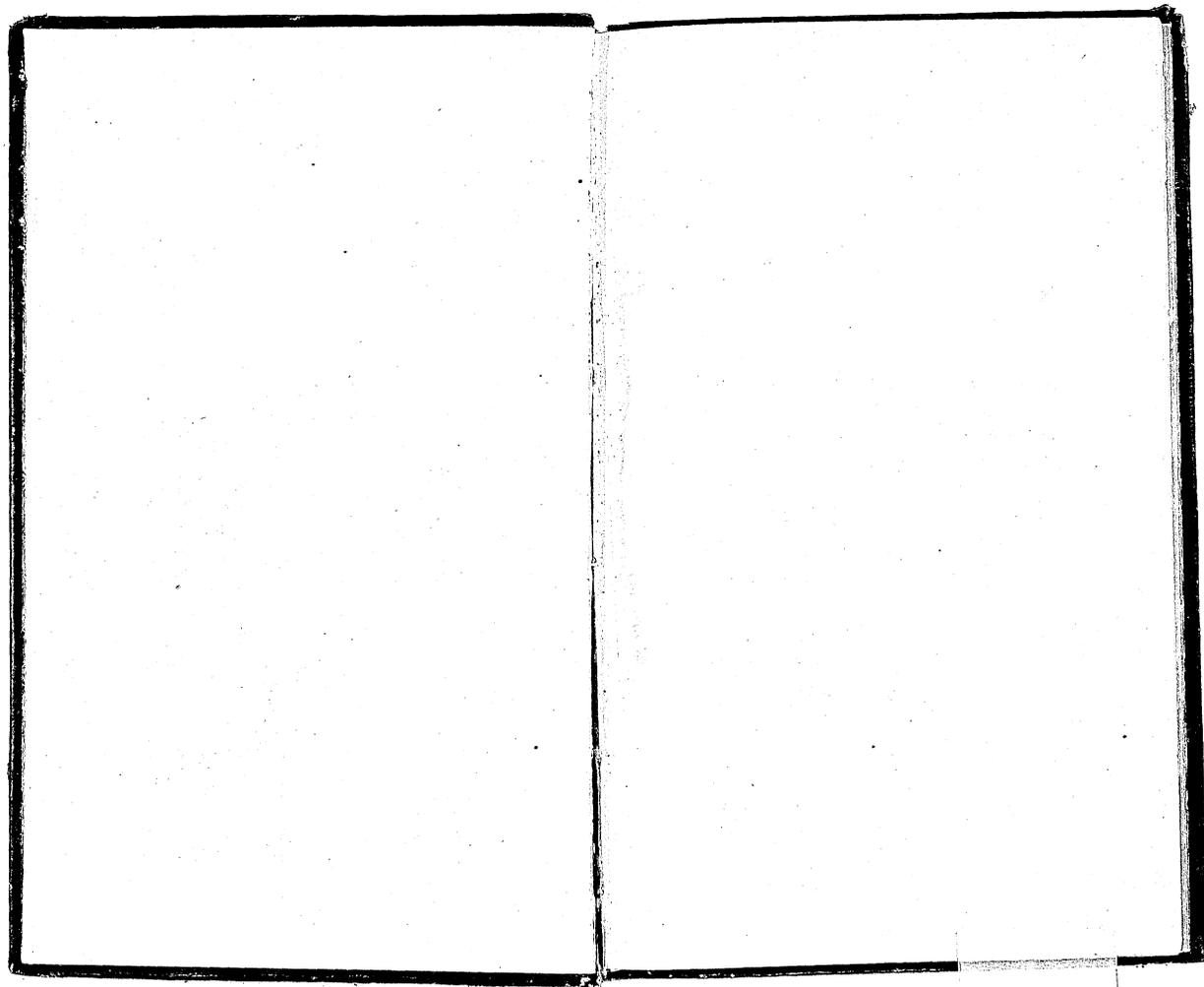


REPORT  
OF THE  
BENGAL CHAMBER OF COMMERCE  
FROM 1<sup>ST</sup> NOVEMBER 1870 TO 30<sup>TH</sup> APRIL 1871





REPORT  
OF  
THE COMMITTEE  
OF THE  
BENGAL CHAMBER OF COMMERCE.

---

From 1st November 1870 to 30th April 1871.

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Calcutta:

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1871.

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*Proceedings of the Half-yearly General Meeting of  
the Bengal Chamber of Commerce held on  
Wednesday the 31st May 1871.*

The Hon'ble J. R. Bullen Smith, *President*,  
in the chair.

The Chairman commenced the proceedings of  
the Meeting with the following remarks :—

Gentlemen,—On behalf of the Committee, I  
have now the pleasure to present the usual report  
for the half-year ending 30th April, which has  
already been some days in your hands, and may,  
I presume, be taken as read. In moving its adop-  
tion, I shall endeavour to be brief, as, in addi-  
tion to the ordinary business of our general meet-  
ing, I have to-day two or three other matters of  
importance to bring forward, which will probably  
elicit some discussion.

The report of your Committee opens with  
the customary notice of the *Annual Financial  
Statement* of the Government of India deliv-  
ered in March last, and the measures result-  
ing therefrom, prominent among which is

*the reduction of the income-tax to one per cent.* for the current financial year. So much has been said and written upon this subject during the last few months, that, even if I had the time, I could not venture to dwell upon it. I would merely say that, with the concession as to limit of duration, I have always been content to accept the reduction to the rate at which the impost now stands as all that could reasonably be expected of Government for the current year, leaving its future retention, or the reverse, to be regulated by circumstances when the time arrives. While there is much to be said against an income-tax in this country, it is undeniable that there are also some arguments which may be fairly used in favor of a moderate one, such as is now being levied; and if Government can show that the statements as to hardship and oppression in the collection of the tax are as exaggerated as they assert, if they can show that those whom this taxation is never intended to touch do really escape unscathed in any form, then I am ready to admit that there are other burdens having a prior claim to removal than a light income-tax. Government has pledged itself to special enquiry on this head, and the result will doubtless be made known before the renewal

of the income-tax is asked at the hands of the Legislative Council.

You will observe from the report that our correspondence with the Financial Department as to the bearing of the new Act, or rather one of the rules made under it, is still incomplete. I never could understand why the simple method of collecting *income-tax on the interest on Government Securities*, adopted by the late Mr. Wilson, viz., by deduction at time of payment, was abandoned. This Chamber has always been against the change, but grave and weighty reasons were said to render it desirable. This being so, the public were warranted in considering the practice settled in this respect, and have, I think, fair reason to complain when this practice is abandoned, and the old system reverted to, with a notice of only 13 days.

You will observe that in the budget estimate of the current year the *export duty on grain* is still retained—a course which, with reference to the letter from the Government of India to this Chamber, dated 7th January 1870, in which it is admitted that such a duty “is justifiable only

upon grounds of the most stringent financial necessity," and to the improved condition of our resources, has proved matter of much disappointment to all engaged in the rice-trade of British India. From the cursory notice made of this matter in the budget statement, as well as from remarks made in the course of discussion, I am afraid our Finance Minister scarcely views this rice-duty from the same point as ourselves. He seems content, so long as his aggregate monies receivable under it show no falling-off, to be regardless altogether of the quarter to which the export has been made; while we see in an exceptionally large export for one or two years to Europe no real substitute for the decline in our trade to nearer markets, which were formerly almost entirely dependent on British India for their supply of rice. As showing how little the real position of this question is understood in some quarters, it is worthy of notice that a writer in a recent number of the *Saturday Review* evidently goes on the assumption that Government retains this duty in order to check the export of grain from a country frequently subject to famine. One would like to ask this writer what would be the position of British Burmah without its rice-export trade! Unsatis-

factory, however, as Sir Richard Temple's views on the subject of these grain-duties appear, there was evidence, I think, in the course of the Council's debate on the budget statement, that by other members of the Government the matter is viewed more seriously, and that when Government are in a position to remit any burden, these thoroughly unsound duties, and the perhaps still greater evil of our inland customs line, will have special attention. In connection with these and kindred subjects, Colonel Strachey made a speech in the Legislative Council which I would like to think had been read by every member of this Chamber, and which, to my mind, deserves the thanks of every one engaged in the trade of British India. I have seen it said that this speech was a mere feint to draw away attention from the income-tax; but from what I have known previously of the sentiments of the speaker, I think this inference alike unfair and incorrect. I believe that speech to have been the parting expression of opinions long held and well matured; but let its motive have been what it may, it is, I consider, nothing but matter of satisfaction to find among the records of the Legislative Council a declaration of such sound free-trade principles on the part of an

officer of well-known ability, whose experience of India is not that of yesterday.

Since I have alluded to the subject of the *inland customs line*, I may remark that during the past half-year several members of the Chamber, engaged in the import trade, have had complaints made to them by native dealers that at certain stations of the North-West and the Punjab the octroi duties granted to Municipalities are being worked in such a way as to have all the effect of a transit duty, which we know was never the intention of Government. Of course, the Committee could not take any action on the strength of mere vague reports; but having lately heard on unquestionable authority that at the important city of Umritsur the octroi is really a transit duty, pure and simple, the Committee contemplate an early representation to Government on the subject.

I hope the action of the Committee in the various *postal* matters referred to in this report will commend itself to members; and that the proposal as to the *examination of piecc-goods at the Custom-house*, which is now, I understand, under the consideration of the Board of Revenue, may

be deemed suitable for the object in view. The correspondence of the Committee with the Government of Bengal and the Chairman of the Justices as to *storage of jute* has, I hope, had your attention, and I am quite prepared to hear considerable difference of opinion as to the details of the remedy proposed for what is undeniably a great and growing evil. I need scarcely say how unwilling the Committee are at all times to give their support to any measure which threatens interference with or hardship to the business of any member of the Chamber. I fear a certain amount of inconvenience must accompany the carrying out of the municipal propositions, but the Committee have had to look at this matter as a whole; and the more the present reckless system of storing loose jute is considered, the more dangerous does it appear, the more pressing the necessity for immediate remedial measures.

On the subject of the *Bombay Cotton Frauds Act* I have nothing to add to what is given in the report, beyond congratulating the members generally that we do not now find ourselves in the false position we would undoubtedly have occupied had we yielded last year to the representations made by some of our members, and

applied to Government to introduce for the regulation of the cotton trade on this side of India an Act analogous to that which is now admitted in Bombay to have "failed in the object it was expected to serve," which was passed there in a time of "much excitement, and in a very exceptional state of affairs as regards the cotton trade."

It is also matter of congratulation that communication between Calcutta and Howrah, other than that by steamer or boat, is at length apparently somewhat near realization by means of a *floating-bridge*, although, in common with those of our members who occupy seats in the local Council, I have difficulty in understanding the principle on which a terminal charge is to be added to the railway rate for all goods brought to Howrah whether they cross the bridge or not, including the large quantities destined for the shipping, which are shipped from Howrah direct, and never brought or intended to be brought to the Calcutta side. Apparently all that can be said for this arrangement is, that without it the Government of India is not convinced of the prospective paying powers of the bridge, although I am inclined to think a toll on the actual traffic

over the bridge, and on that only, would yield ample revenue. However there is the condition to be made the best of; and as the Bill passed the Council last Saturday, it is to be hoped the work will be put in hand at once.

You will find a most interesting memorandum on the *probable effects of the opening of the Suez Canal on a direct trade with Russia* which the Committee have embodied in their report, because it contains some statistics on certain articles of Calcutta export which may be useful for reference. As to the Canal itself, the extent to which it is being availed of is best shown by the fact that out of 202 million yards of plain cottons and  $4\frac{1}{2}$  million lbs. of yarn shipped to Calcutta from 1st January to 30th April in this year, 183 million of yards and  $3\frac{1}{2}$  million lbs. respectively came *via* Egypt, *i. e.*, 81 per cent. of the cottons and 75 per cent. of the yarn, while in fine goods of every description the proportion is probably much greater. To Bombay the shipments *via* Suez have during the above period shown even more strikingly, being 96 per cent. of the whole in plain cottons, and in yarns about the same proportion as to Calcutta. There appeared some months ago in

report by the Board of Revenue what seemed to most of us rather too doleful a prospective view of the Calcutta trade, as regards the injurious effect of the Suez Canal thereon, to the promotion of Bombay. So far, however, figures do not bear out such a view, as, taking the two leading staples alluded to higher up, I find that in 1870 Calcutta imported in all of plain cottons 617 millions of yards, and of yarn close upon 17 millions of lbs., while Bombay received during the same period only 233 million yards of the former and 10 million lbs. of the latter article. For the first four months of this year the figures are—to Calcutta 202 million yards plain cottons and  $4\frac{1}{2}$  million lbs. yarn against to Bombay 63 million yards and  $1\frac{3}{4}$  million lbs. respectively. Doubtless it would have been better for Calcutta importers had their supplies of late been less, but in the matter of price I find that even in the face of these enormous shipments the Calcutta market has generally been the better of the two. I do not, I need scarcely say, give the foregoing figures in any vain spirit of boasting or needless comparison, but the Board's report to which I have referred seemed to me to take an altogether exaggerated and even a misleading view of what were likely to

be the early effects of the opening of the Suez Canal on the trade of this port. By the kindness of the Board of Agency of the East Indian Railway, the Chamber is now furnished with weekly returns of piece-goods and twist forwarded from this, and also from time to time with a memo. of the quantities from Bombay which go past Jubbulpore on to Allahabad. This latter return affords the real test of the extent to which Bombay is now supplying markets in the North-West, hitherto supplied from Calcutta; and so far it is quite inappreciable. Nor is this surprising, for while steam-freight through the canal to Calcutta is little, if at all, dearer than to Bombay, goods destined for Allahabad or higher markets have to pay on but 550 miles of railway from Calcutta against over 800 miles from Bombay to the same destination. Bye and bye, when Bombay has direct communication by railway through Rajpootana, the most northerly of the Upper Provinces and the Punjab will doubtless draw their goods from the Western Presidency; but by that time I trust we shall see much increased consumption in the provinces which naturally look solely to Calcutta for their supply, and such development of the eastern districts as will more than supply the vacuum and enable our trade still to hold up its head.

The *working of the telegraph with England* has been, on the whole, very satisfactory throughout the past half-year, both by the Indo-European and the Red Sea lines. Never before, I believe, have telegrams been conveyed with such continuous celerity and correctness; and there has lately been a material addition to our telegraphic communication in the opening of the line from Madras to Singapore. At the present moment another link is in process of being filled up by the laying down of the cable between Singapore and Hong-Kong, so that in a few days England will be in direct communication with the most distant of her Eastern possessions.

Some time ago your Committee had a communication from Ceylon as to the *opening up of the Pamban Channel*; but, as it appeared to contemplate an appeal to the Government of India for the necessary funds, the Committee felt that they could not, in the existing financial circumstances of this country, address the Viceroy with the least chance of success. More recently, however, the matter seems to have been taken up at home on broader grounds; by the last accounts the necessary surveys have been ordered, and if the estimates put forward are at all correct, there seems reason to think the work will be

carried out. To sailing ships bound up the Bay of Bengal the passage will be attended with little advantage, but to every steamer coming from Suez to Madras, Calcutta, or the Ports of British Borneo, the proposed new route will involve a saving of at least 350 miles, or, say, on the passage out and home, of nearly three days' time, and a corresponding economy of fuel, so that steamers will be well able to afford such moderate rate of toll as will return interest on the cost of the work, and gradually extinguish it.

In the matter of the *Paper Currency*, we have to notice during the past six months the adoption of a five-rupee note, and of various measures for the encashment of notes at different treasuries, which cannot fail to prove of great advantage to the public. The Head Commissioner of currency has again asked the members of the Chamber to furnish him with a memo of the medium through which their transactions were carried out for the month of May, *i. e.*, how much in cash, how much in bills and cheques of sorts, and how much in currency notes; and I trust many members have responded to the invitation, so that we may have some trustworthy data upon which to judge how far

the use of the paper currency of the Government of India is increasing in this city.

I do not think, gentlemen, there is anything else in our report requiring special notice ; but I am sure you will all agree with the Committee in their regret at the departure from amongst us of Mr. Eldridge, who for seven years consecutively has been on the executive of the Chamber. We in the Committee who have been his colleagues miss him much at our weekly meetings, and I am sure the members can never elect to serve on the Committee one who will take more interest in the prosperity of the Chamber, or be more willing to do personally all in his power to promote its interests.

The following Resolutions were then put to the meeting and adopted unanimously.

1st.—Proposed by the Chairman,  
Seconded by Mr. B. D. Colvin.

*That the Report of the Committee of the Bengal Chamber of Commerce for the half-year ended 30th April 1871 be received and adopted.*

2nd.—Proposed by the Chairman,  
Seconded by Mr. H. Dundas,

*That the Committee's conditional election of Messrs. Finlay, Muir and Co., Messrs. Wills, Edmunds and Co., and Mr. Thomas Longmuir, Manager of the Delhi and London Bank, Limited, as Members of the Bengal Chamber of Commerce, be confirmed.*

3rd.—Proposed by the Chairman,  
Seconded by Mr. H. H. Sutherland,

*That Mr. Henry S. Cox be elected a Member of the Bengal Chamber of Commerce.*

4th.—Proposed by Mr. James Murdoch,  
Seconded by Mr. S. E. Miculachi,

*That the cordial thanks of the Chamber of Commerce be given to the Committee for their services during the past half-year.*

The Chairman informed the meeting that the next purpose for which they had assembled was to elect a Committee for the current year : the voting cards had been duly issued, and in order to avoid the delay which took place on the last occasion by waiting till the cards had been examined two members had been requested to prepare, half an hour before the meeting, an abstract of the votes so as to announce the election promptly ; and he now called upon the scrutineers to report the result : whereupon Mr. Murdoch declared the following members as elected to serve on the next annual Committee :—

The Hon'ble J. R. BULLEN SMITH, *President*,  
 D. H. MACFARLANE, ESQ., *Vice-President*,  
 GEORGE WHITNEY, ESQ.,  
 THOMAS A. APCAR, ESQ.,  
 H. DUNDAS, ESQ.,  
 E. C. MORGAN, ESQ., and  
 J. MORISON, ESQ.,

} *Members.*

The Chairman, having thanked the meeting for the honor of being re-elected President of the Chamber, then drew attention to the many new and objectionable clauses introduced into the bills of lading of steamers sailing hence *via* the Suez Canal to London and other ports. He remarked that these clauses had been much complained of by recipients of cargo at home, and with the view of eliciting an expression of opinion from members generally on the subject, he proposed the following resolution:—

*Resolved that in the opinion of this meeting the bills of lading in use by some lines of steamers trading via the Suez Canal between England and British Indian Ports contain clauses prejudicial to the interests of shippers and insurers of cargo; that the power to make any deviation from a customary voyage, to call at places out of the customary route, and in any order convenient to the vessel,—the effecting transhipments,—the exemption from damage by smell of objectionable cargo,—and the payment of freight*

*before right delivery of cargo, are provisions incompatible with the security of shippers and insurers of cargo, and form an unjustifiable innovation in the long-established custom which governs the conditions of bills of lading.*

*Further resolved, that in the opinion of this meeting shippers from this port should, in as far as possible, give the preference to steamers, the agents and owners of which do not insert in their bills of lading the objectionable clauses alluded to.*

The resolution was seconded by Mr. H. H. Sutherland, and carried unanimously.

The Chairman then addressed the meeting on the subject of the measurement of cotton, which appears to be in a very unsatisfactory state at present, and also as to the excessive size of the up-country screwed bales which now arrive in such large quantities, and are shipped direct from Howrah to the vessel for which they are intended; the Committee had not at present any definite resolution to propose on this subject, but as it was one which they would soon be compelled to take up in some form or other, he solicited the views of members for their better guidance. From communications received by the Committee it was evident some members thought a general revision of the tonnage

schedule necessary; others would like to have all cotton measured alongside instead of at the wharf, so as to protect the ship from the great increase of size which in the case of the bulk of up-country screwed bales undoubtedly arises between the wharf and the ship, making the ton often 60 to 65 feet, instead of 52 feet. The system of having a public measurer, with a sufficient and competent staff of assistants, such as has lately been in force with success in Bombay, at a cost of half an anna per bale, found also favor with many; and the Chairman invited members to consider these various suggestions, and communicate freely with the Committee respecting them.

The Chairman then gave notice, in the following terms, of a Special General Meeting to be held on 30th August next, to consider a proposed change in the existing mode of filling up vacancies in the Committee, occurring between the ordinary half-yearly meetings.

*In accordance with Rule 23 notice is hereby given that a Special General Meeting of the Chamber will be held on Wednesday the 30th August, at noon, when the following Resolution will be proposed in alteration of the concluding paragraph of Rule 8:—*

*“ And all vacancies created by the absence of the President, Vice-President, or any of the members of the Committee, from the Presidency for three months, or by departure for Europe, or by death, shall be forthwith filled up by selection by the Committee, subject to approval at first ordinary general meeting thereafter.”*

On this point Mr. Murdoch briefly addressed the meeting and submitted—

*“ That in the event of vacancies in either offices of President, Vice-President, or Committee, the Committee, having first ascertained the willingness of a member or members to serve, submit the name or names for election to the general body of the Chamber.”*

The proceedings terminated after a vote of thanks to the Chair.

H. W. I. WOOD,  
*Secretary.*

## BENGAL CHAMBER OF COMMERCE.

REPORT OF THE COMMITTEE FOR THE HALF-YEAR  
ENDED 30TH APRIL 1871.

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The Committee have the pleasure to submit their Report on the principal subjects which have come under their consideration during the past half-year.

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### Budget for 1871-72.

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Upon the 9th March last Sir Richard Temple submitted to the Legislative Council of the Governor-General the usual Annual Financial Statement, from which it appeared that the result of the year 1870-71 had proved much more favorable than was at one time anticipated, the almost nominal surplus estimated for at the beginning of that year having given place to a substantial excess of income over expenditure of nearly one million sterling, while the prospective statement for the year 1871-72 exhibited a probable surplus of £23,400 over all ordinary expenditure.

Limited although this surplus may seem, it is still matter of much satisfaction to the Committee to find it existing after the material modification of the excessive Income Tax of  $3\frac{1}{2}$  per cent. levied in the previous year, on the subject of which, it will be in the recollection of Members, the Committee had a somewhat lengthy, but unfortunately as regards practical result, unsuccessful correspondence with the Financial Department. This tax is now leviable at one per cent. and was originally brought forward by Government without any limit of duration, but upon the motion of an esteemed Member of this Chamber, the Hon'ble Mr. Cowie, supported by a strong feeling on the part of the public, this position was abandoned, and the bill was passed for one year only. This measure further embraced another very important modification on its predecessor, *viz.*, the exemption of all incomes up to Rs. 750 per annum, a change which had the warm approval of your Committee, believing as they do that it will tend largely to diminish the hardship and oppression which appear inevitably incidental to the working of any income tax in this country.

In the Budget for the current year the export duties on grain are still retained, and although the importance of this subject seems barely recog-

nized in the exposition accompanying the Budget figures, the Committee are encouraged to hope, by remarks which fell from various members of the Government in the course of discussion, that it is receiving in some quarters the attention it merits, and that their representations regarding it have not been altogether fruitless.

The Committee observed with much regret that while the Government had been able to carry on the service of the current year without raising any loans, the Secretary of State for India had borrowed in England to the extent of  $3\frac{1}{2}$  millions sterling, for which no satisfactory reason is assigned in the financial exposition; the Committee deprecate the system under which such large additions can be made to the public debt of India, without, as far as they can ascertain, the direct sanction and requisition of the Governor General in Council, and would express the hope that this subject will be fully enquired into by the Parliamentary Committee now sitting.

#### Income Tax on Interest on Govt. Securities.

It will be in the recollection of Members of the Chamber that upon 17th March last, Sir Richard Temple, when introducing the Income

Tax Bill now in force, announced a return on the part of Government to the mode originally adopted by the late Mr. Wilson for collecting the tax in respect of interest on Government securities, *viz.*, by deduction at time of payment. The reversion to this system was viewed with satisfaction by the Committee, as this Chamber has always considered its abandonment to have been a mistake, inasmuch as Government thereby gave up a sure means of collecting what was fairly due on portions at least of certain large incomes, the correct assessment of which otherwise was matter of extreme difficulty. It seemed, however, to the Committee that in returning to the old system of deduction at time of payment, without any previous notice that such a step was in contemplation, Government imposed an undue burden on holders of certain stocks, of which the dividends for the most part accruing during the financial year 1870-71, did not actually fall due till 1871-72. They accordingly communicated with the Financial Department on the 18th April, and having received a reply which, although laying down principles to which theoretically no objection can be taken, did not seem to meet the case specially complained of, the Committee again addressed the Financial Secretary upon the 9th May, to which latter communication no reply has yet been received.

The correspondence, so far as it has gone, is submitted herewith for the information of Members, who will observe that in the opinion of the Committee the whole difficulty has arisen from the absence of the due and proper notice by which a change in executive procedure, affecting the relative position of holders of Government securities, ought undoubtedly to have been preceded,

*From Chamber of Commerce to Government of  
India, Financial Department.*

*Calcutta, 18th April 1871.*

In the exercise of the power conferred by the last—47th—Section of the Indian Income Tax Act of 1871 the Governor General in Council has prepared and published certain rules for the guidance of officers in matters connected with the enforcement of the Act; and it is with reference to the practical working of one of them, No. 12, that the Committee of the Chamber of Commerce desire me to address you.

Clause XV Part IV. of the Act runs thus:—“A yearly duty of 2 pies for every rupee shall be levied upon all interest on Securities of the Government of India becoming due on or after the first day of April 1871.”

And the 12th Rule—which may be regarded both as an order and as an illustration of the above quoted

clause—is thus worded. “ This Part (IV) is new. Instalments of interest which may have fallen due before April 1 are not liable to taxation, notwithstanding that they may be actually disbursed after that date. On the other hand, interest which becomes due on or after April 1 is liable even though it may have commenced to accrue before April 1.”

The points which the Committee desire to submit for the consideration of His Excellency in Council are these:—

Clause 1 of the Act declares that the Act shall come into force on the first day of April; and the 47th clause empowers the Governor General in Council to make rules for the enforcement of the Act *consistent therewith*: and the questions arise whether the 12th rule is so consistent and agreeable to the Act, and whether the levy of income tax with retrospective effect required by that rule is sanctioned by the opening declaration that the Act shall be in force on the 1st April and not earlier.

Whatever the legal bearing of these questions may be the result of the law is undoubtedly one of extreme hardship to holders of Government Securities, who, having already been assessed and may have paid, or are liable to pay, Income Tax at 3½ per cent. up to the 31st March last, will now be subject to an additional 1½ per cent. on such part of their income arising from the identical interest on Government Securities which may have accrued before, but is not due until after, 1st April. For

instance, the next instalment of 6 months' interest on the 4 per cent. loan of 1865 will fall due on the 1st May, and those who invested in that security say on 31st March will be compelled to pay tax for 6 months on an income, or portion of income, which they have actually possessed only 1 month and a day. Similarly a holder of said Securities during the whole of the half year, who has already returned the interest thereon to 31st March as a portion of his income for the year ending on that day and paid thereon at the rate of 3½ per cent. per annum, will again, under the operation of the rule in question, have to pay 1½ per cent. upon the portion of his income arising from these Securities, not merely for the month of April, but for the five preceding months also, on which tax has already been paid at the higher rate.

The Committee do not withdraw from the position which they took up last year with regard to the assessment of interest on Government Securities for Income Tax, and upon which they communicated their views under date the 10th June 1870, while discussing the Resolution of the Government of India relative to the conditional encasement of Securities transferred to the Register in London; they adhere to the opinion then expressed that the measure would enable Government to levy the tax with accuracy on at least a portion of the income of some of the richer classes of this country whose proper assessment is a matter of notorious difficulty.

But while they assent to the expediency of thus levy-

ing the tax on such sources of income they beg respectfully to record their inability to advocate the assessment as provided for by the rule under consideration, and to apply for its amendment to the extent of exempting from the operation of the Act all interest accrued to 31st March last.

*From Government of India to the Chamber.*

*Simla, the 27th April 1871.*

I am directed by the Governor General in Council to acknowledge your letter dated the 18th instant, in which the Chamber of Commerce take exception to the 12th Rule made by the Governor General in Council under section 47 of the Indian Income Tax Act, on the ground that it will lead in some cases to the levy of Income Tax under the Acts of 1870 and 1871, (i. e., for two years) on the same interest on Government Securities.

2. I need hardly assure the Chamber that the Government of India would greatly regret the occurrence of any such injustice, and would at once remedy it. It is believed, however, that the Chamber is under some misapprehension on the subject.

3. The duty levied under the several Indian Income Tax Acts on fixed incomes, such as salaries, pensions, or interest on public securities, has always been assessable on the sums actually falling due within the period for which each tax has been imposed. Income

of this nature *due but not received* before the commencement of such period, has never been subject to taxation; and, on the other hand, such income falling due during such period has always been taxed, even though it were not received till after its close. It is believed that this is the only reasonable way of determining the incidence of an Income Tax upon fixed incomes.

4. In accordance with this principle, the tax imposed by the Income Tax Act of 1870 was chargeable only in respect of such interest on Government Securities as fell due after the 31st March 1870 and before the 31st March 1871. If therefore, the Chamber is right in supposing that duty has been levied under the Act of 1870 upon any interest which was not due until after the 31st March 1871, the Governor General in Council has only to say that such duty was wrongly levied, and that a refund of any such duty will be made to any person who can establish that he has paid it. It is hardly probable, however, that any one has paid duty in one year upon eighteen months' interest. Certainly, any assessor who knowingly charged duty upon eighteen months' interest in one year would be much to blame.

5. The Chamber of Commerce will, it is believed, see that the rule to which they draw attention can lead to no such injustice, and is in itself reasonable and in accordance with the intention of the law.

6. It is not possible to distribute by law between buyers and sellers the incidence of any tax upon any

kind of property, or upon income derived from any kind of property. The law leaves such distribution to be effected by private agreement. No doubt the liability to taxation of interest on Government Securities, as of income from any other property, is taken into account when the price is fixed between buyers and sellers. In the instance referred to in your 6th paragraph, the seller, as already stated, was not liable to the tax under the Act of 1870 in respect of interest not due till the 1st May 1871; and if he has paid it he is entitled to a refund. The buyer must have known that whoever held the securities on the 1st May would be liable to any tax which might be imposed on the interest on such securities for 1871-72, and doubtless took account of that liability in the price which he paid.

7. There is no hardship to the owners of Government securities in being called upon on the 1st May to pay the first instalment of the tax of 1871, for the first half of the tax on general incomes is payable (by Section 36) on the 1st April. Owners of public securities can in no case be called upon to pay in one year more than the tax on 12 months' interest.

*From the Chamber to Government of India.*

*Calcutta, 9th May 1871.*

I am directed by the Committee of the Bengal Chamber of Commerce to acknowledge receipt of your letter No. 171 dated 27th ultimo.

The Committee feel obliged by the promptitude with which you have replied to their letter of 18th April, and for the full expression given to the views of the Governor General in Council on the working of the 12th rule made under Section 47 of the Indian Income Tax Act.

The Committee however, while agreeing theoretically in the opinions laid down in the communication now under acknowledgment, regret that practically it gives no satisfactory answer to their complaint, and altogether ignores the fact that the difficulties pointed out have their origin in the sudden change made by Government in the mode of collecting Income Tax on incomes accruing from interest on Government Securities of which due and sufficient notice was not given.

The Committee entirely agree in the position laid down in para: 6 of your communication; but they contend that if the distribution of the incidence of the income tax upon property of the nature of interest on Government Securities is to be effected by private agreement between buyers and sellers, both parties are entitled to ample notice of any intended change in the mode of collection which may affect their relative positions. Under Mr. Wilson's Income Tax Act of 1860 there was no ground for misconception, it being distinctly stated that the tax would be deducted at the time of payment of the dividends; this was within the knowledge of buyers and sellers, and provided for accordingly in their transactions. At a later date however the Government of India gave up this mode of collection, left it to each Income Tax

assessee to return his interest on Government Securities with his other sources of income, and thus entirely withdraw this item from the calculation of dealers in these stocks.

Upon the 17th of March last the public were informed, for the first time, that Government would, on the 1st April, once more return to Mr. Wilson's system, and the Committee consider a notice of 13 days altogether insufficient for such an important change, regard being had to the extensive time bargains which are common in these securities and to the important transactions which occur in them from day to day in a distant market.

Reverting to the instance already quoted in para: 6 of their previous communication, the Committee would point out that the buyer who on 1st March bought four per cent stock of 1865 deliverable in a month did so in the belief that he would upon 1st May receive 6 months' interest without deduction, and regulated his price accordingly. Upon 17th March he learned that he would receive this interest less Income Tax, and is thereby subjected to a loss which would not have fallen upon him had proper notice been given of the impending change in the mode of collection of the Income Tax. For such loss your communication makes no provision whatever, and the Committee trust the subject may be reconsidered, and the redress given which equity undoubtedly demands.

The Committee entirely believe that it was never the intention of Government that tax upon 18 months' in-

terest should be paid in one year, but the position of those who held the four per cent stock of 1865 throughout the year 1870-71, and who still hold it, is not far removed from this. Government are bound to believe that such holder in making his return of income for 1870-71 did include the proportion of same accruing upon his Government Securities, but as the rule now stands he will, having previously paid for the year at the rate of 3½ per cent., be arbitrarily mulcted further at the rate of 1½ per cent. for 5 months of the same year.

In conclusion the Committee would suggest whether Rule 12 of Section 47 might not be made inoperative as regards interest falling due on or before 30th June next, which would be practically as if Government had originally given 3 months' notice of their intended change of procedure, a period which the Committee believe might fairly have been expected in a matter of such importance.

#### Post Office.

With this department of Government the Committee have had communications on several subjects during the past half-year, and they had hoped that arrangements might have been made by which the despatch of the Calcutta mail for Europe during the monsoon months would fall otherwise than on Saturday. This, however, has not been found possible for the present season,

but it will be observed from the subjoined letter from the Director General of the Post Office in India that the mail service with Europe will be re-arranged when the Mont Cenis Tunnel route becomes available for the conveyance of mails.

*From Director General of the Post Office of India  
to Chamber of Commerce, Bombay.*

*Calcutta, 9th February 1871.*

With my letter No. 3183, dated the 4th October last, I forwarded to you copy of a letter (No. 2960, dated the 20th September) addressed by me to Her Majesty's Post Master General relative to the re-arrangement of the Peninsular and Oriental Company's mail service.

2. There does not seem to be much probability of this re-arrangement coming into effect until the Mont Cenis Tunnel becomes available for the conveyance of mails; and my present letter has therefore sole reference to the intermediate arrangements.

3. In the communication to Her Majesty's Post Master General above referred to I requested him (last paragraph) to bear in mind when arranging the Time Table of 1871 "that the reduction of monsoon allowance conceded by the Peninsular and Oriental Company cannot be availed of until the dates of departure are altered as above proposed because it would throw the Calcutta mail day during the monsoon on a Sunday."

4. Her Majesty's Post Master General overlooking the above request has issued a Time Table for 1871 in which the reduced monsoon allowance is brought into operation, the steamers being timed to leave Bombay on Wednesday afternoon in the monsoon instead of Tuesday afternoon and the Calcutta mail date during the monsoon being thus thrown on a Sunday evening. The only way of avoiding this is to alter the Bombay monsoon departure from Wednesday afternoon to Tuesday afternoon or Wednesday morning: and the object of my addressing you at present is to ask the opinion of the Chamber as to whether Tuesday afternoon or Wednesday morning would be the more convenient to the Bombay community.

No. 4682.

Copy forwarded to the Secretary Chamber of Commerce, Calcutta, for information with reference to the previous

To Chamber No. 3182, dated 4th October 1870.  
From Chamber No. dated 21st October 1870.

correspondence noted on the margin.

C. K. DOVE.

*Calcutta,* } *For Director General of the*  
*The 9th February 1871.* } *Post Office of India.*

A reference was made to the Committee by the Post Master General of Bengal in regard to certain regulations that officer proposed to issue, tending to the greater security of registered letters, but, on consideration, the Committee deem-

ed the new scheme for the delivery of such packets likely to prove inconvenient, and, upon their recommendation, it has not been carried into effect. The attention of members is however drawn to the time when the responsibility of the Post office in respect of registered letters ceases, as conveyed in the following letter from the Post Master General of Bengal.

*From Post Master General of Bengal to Chamber of Commerce.*

*Calcutta, 2nd February 1871.*

I have the honor to acknowledge the receipt of your letter, dated 24th ultimo, and to offer my best thanks for the consideration you have given the subject.

In consequence of the opinion expressed by the Chamber, I shall not issue the circular in question, but I am obliged to consider the responsibility of my department with reference to registered letters addressed to mercantile houses and offices at an end when the cover is taken unchallenged out of custody of the delivery peon.

So much inconvenience was felt from the alterations made in the postal arrangements of various important districts when the new chord line of the East Indian Railway was opened, that the Committee of the Chamber felt it their duty to

address the Post Master General of Bengal on the subject, and to point out that, as matters then stood, the opening of the chord line was matter of very questionable benefit. Arrangements of a much more convenient nature have since been made, as detailed in the correspondence accompanying, the benefit of which members doubtless sufficiently appreciate.

*From Chamber of Commerce to Post Master General of Bengal.*

*7th January 1871.*

The Committee of the Chamber of Commerce have received numerous complaints regarding the excessive inconveniences resulting from the imperfect postal arrangements referred to in your letter of 26th ultimo addressed to the "Friend of India" for general information, and they cannot but concur in the opinions expressed that the circumstances under which so much public inconvenience has arisen are not creditable to the department under your control.

It appears to the Committee that in the long interval that has lapsed between the contemplated and actual opening of the Chord Line of the East India Railway the Post Office authorities had ample opportunity for providing against any difficulties on the way of efficiently conducting the postal service with the districts of Eastern Bengal and Assam; it was manifest that

such provision would be essentially necessary from the moment the Chord Line became available, for it cannot be supposed it was the intention of Government that while the transmission of one portion of the public mails should be accelerated by that shorter route the mails for the important districts indicated in your letter should be materially retarded and comparatively disregarded. As matters now stand the benefit of the opening of the Chord Line seems to the Committee questionable.

The alterations in the train service involved in the opening of that Line were long anticipated, and the difficulties and inconveniences now experienced might have been avoided by a sufficiently early recognition of the necessity for concurrent arrangements on the part of the postal department, and the Committee will be glad to learn that you have been able, in conjunction with the Railway Company, to introduce measures for the prompt and punctual carriage of the mails to and from the places which have been exposed to the unfavourable change that has effected them since the opening of the Chord Line.

No. 20862.

*From Post Master General of Bengal to Chamber of Commerce.*

*Dated Fort William, 13th January 1871.*

I have the honor to acknowledge the receipt of your letter No. dated 7th current to my address.

*Dated Fort William, 30th January 1871.*

In continuation of my letter No. 20862 dated 13th:

current I have now the honor to state for the information of the Chamber that revised postal arrangements for the service of the Loop Line will come into force on the 1st proximo.

2nd. There will be a double service both up and down—one despatch will leave Calcutta at 12-40 p. m., and will effect a junction with the Chord-line train of the same evening, next morning at Makumah. This train is intended, primarily, to connect districts between Burdwan and Makumah with the Chord-line fast mail and thus with Western and North Western India and Europe. A second despatch—unconnected with the Chord-line—will leave Calcutta by the night mail, will branch off from the main line at Kanoo Junction and connect Calcutta and Loop-line districts (as for example Darjeeling, Purneah, Assam.) *inter se.*

3rd. The down service is arranged on similar principles. Western mails will be brought to Loop line districts by a train which will leave Makumah at 4-9 p. m., (Calcutta time) on arrival of the train from Western India; and an early train leaving Makumah at 6-33 a. m., will serve those districts as regards their local correspondence.

4th. I regret to observe from the first part of your letter, of which my No. 20862 dated 13th current was an acknowledgement, that the Chamber of Commerce has arrived at the conclusion that the mail ser-

vice as it existed in January was not creditable to the department under my control. I do not know the grounds on which this conclusion has been adopted; but I feel confident that had the correct facts been before the Chamber, it would not only have exonerated my department from all responsibility for January's arrangements; but would have credited it with the continuous endeavours which it has made to secure arrangements more in harmony with the requirements of the public than those of January have been.

5th. As, however, the matter is now disposed of, it is unnecessary to enter further into the merits of the case.

*From Chamber of Commerce to Post Master  
General of Bengal.*

*Calcutta, 3rd February 1871.*

The Committee of the Chamber of Commerce desire me to acknowledge receipt of your letter No. 21,767, of the 30th ultimo, informing them of the new arrangements which have been made for that portion of the postal service which is conveyed via the loop line of the East Indian Railway, for which they are much obliged, and they doubt not that the change will be a matter of universal satisfaction.

Referring to paragraph 4 of your letter I am directed to express the regret of the Committee that any portion of their previous communication should have given you

umbrage, which, I need scarcely add, was far from their intention. While saying this, however, and with due reference to your present remarks, I am instructed to observe that to your department the public naturally looks for the efficient conduct of the postal service of this part of India, and when it became apparent that no suitable arrangements had been made to meet a change in railway communication which had been announced months previously the Committee hardly think they went too far in saying that such a state of things was not creditable to the department over which you preside.

In matters of this nature the Committee can of course only write upon such information as they possess, and to the department with which, as far as their knowledge goes, responsibility primarily lies.

The proposition of the Director General for the compulsory use of embossed envelopes stamped to the value of six pies which has for some time been before the public, was duly submitted to the Committee and received their careful consideration. While fully recognizing the serious existing difficulty with which, by means of these embossed envelopes, the Director General desired to cope, the Committee of the Chamber felt unable to approve that portion of the proposal under which the use of these envelopes became compulsory, in so far that letters not

posted in them, although not exceeding half tolah in weight, would not be allowed the benefit of the minimum postage rate of 6 pies, but would be chargeable with one anna. They therefore proposed that the use of such envelopes should be optional, in the hope that as the native public become fully aware that their employment involves no extra expense, but that they are gainers in receiving gratis an envelope for their correspondence, the really liberal measure of the Director General will be largely availed of, and the end he has in view be gradually attained.

#### Customs.

The Committee have been in correspondence with the Collector of Customs relative to the prohibition to *stow* cargo on board ship before or after the usual working hours, unless the Preventive Officer was on duty and paid for his attendance. That officer's presence on deck during the operation of *stowage* only appeared altogether unnecessary, in the opinion of the Committee, and the payment of fees under such circumstances was held by them to be a charge which could not with propriety be made against the ship.

The Collector's subsequent orders in this res-

pect were satisfactory, and the arrangements now in force—*viz.*, to allow a vessel to stow till 10 P. M. without the attendance of the officer—are reasonable, and the Committee are informed they work conveniently to all concerned.

With a view to afford greater facilities to the mercantile community for availing themselves of information contained in ships' export manifests, copies of and extracts from which used to be furnished in manuscript to those who required such documents, the Collector, in October last, proposed to issue from the Custom House on the morning of every overland mail day a publication containing a list of all vessels cleared during the week, detail of cargoes alphabetically arranged, names of shippers, and marks and numbers of packages.

The Committee thought this would be a very useful publication and recommended it to members, a large majority of whom, the Committee believe, gladly subscribed to it.

#### Examination of Manchester Piece Goods at the Custom House.

The Committee have been referred to alike by

the Collector of Customs and Members of the Chamber, regarding differences which have been found to exist between the weight of grey goods as stated in the invoice, and the result of actual weighing, when, in the discretion of the Custom House officers, such has been resorted to. The subject has had the careful consideration of your Committee, and as it is evident that slight discrepancies will often appear—the result of moisture, dryage or other causes—they have proposed to the Collector that a difference of  $2\frac{1}{2}$  per cent., or under, be mutually disregarded and duty adjusted on invoice weight; when the difference exceeds  $2\frac{1}{2}$  per cent then the ascertained weight shall be the basis for duty. The Committee trust this proposal may be approved by the Collector, and that it will recommend itself to members of the Chamber as furnishing a clear definite standard for the guidance alike of importers and appraisers, and tending to lessen occasions for complaint and dissatisfaction on either side.

#### Storage of Jute.

The danger attendant upon the accumulation of large quantities of this article within the limits of the town has during the past six months been forced upon the municipality by the occur-

rence of several calamitous fires, one of which in particular broke out in the close proximity to and for a time threatened the destruction of the Burra Bazar. The same subject has been pressed upon the notice of the Committee by members of the Chamber and by native dealers and traders in a numerously signed memorial. The consideration of the matter on the part of the municipality has resulted in an appeal by that Body to the Government of Bengal for new legislation, and the measures proposed were submitted to the Committee of the Chamber for an expression of opinion thereon. The propositions of the Justices seemed to the Committee on the whole well adapted to secure the object in view, and they accordingly intimated to Government their general approval of the scheme, adding their hope that the municipality in wielding the new powers asked for would be careful to do so in such manner as to cause the least possible inconvenience to owners and occupiers of jute screw-houses and depots, and others engaged in this important branch of trade. The evil complained of has grown up so gradually with the growth of the jute trade and now involves so many interests that the Committee fear its remedy will be impossible without giving rise to considerable inconvenience; but the existing state of affairs invol-

ves such continuous peril to property of vast extent, that the Committee felt constrained to support the municipality in their desire to make more satisfactory arrangements. The communication from the Chairman of the Justices to the Government of Bengal, and the reply made by the Committee to the reference thereon, will be found below.

I have the honor, by direction of the Justices of the Peace for the town of Calcutta, to forward, for the consideration and orders of the Hon'ble the Lieutenant-Governor of Bengal, the accompanying letter from the Chamber of Commerce, and also communications from numerous European and Native merchants and others, urging on the attention of the municipal authorities the expediency of adopting measures for the regulation and control of all depots for unscrewed jute and cotton, and also the necessity of placing the fire brigade on a more efficient footing.

2. The Justices fully appreciate the arguments brought forward, and are almost unanimously of opinion that the security of life and property in town absolutely requires the storage of unscrewed jute and cotton being carefully controlled and supervised by the municipal authorities, and therefore desire to bring the matter to the notice of Government.

3. The present law relating to jute depots is contained in sections from 38 to 41 of Act VI of 1866. Those

sections require the Justices to register all depots in existence at the time of passing the Act, and prohibit any new place being made use of as a depot for unscrewed jute unless licensed by the Municipality.

4. The Municipality has, since the passing of Act VI of 1866, persistently refused to grant licenses for any new depot, but nevertheless many places are now used as depots without having been either licensed or registered; against the occupiers of all such depots, proceedings will at once be taken under section 39 of the Act.

5. As the sections above referred to do not enable the Municipality in any way to control the management of depots for unscrewed Jute, the Justices submit, for the consideration of Government, the following proposals:—

1st.—That an Act be passed absolutely prohibiting any place being used for the storage of unscrewed jute, cotton, or other such inflammable materials, unless duly licensed.

2nd.—That all depots for unscrewed jute, cotton, or other such inflammable materials, licensed or registered in accordance with the provisions of sections 38 and 39 of Act VI (B. C.) of 1866, be entitled to be licensed; but if such depot shall be proved, by a judicial proceeding before a Magistrate, to be so situated, managed, or constructed, as to be dangerous to life and property in the neighbourhood, it shall be within the power of the Magistrate before whom the case may be heard to

cancel or suspend the license, or to pass such orders as he may consider sufficient to remove the danger complained of.

3rd.—That the Justices be empowered to grant licenses for the establishment of depots for unscrewed jute, cotton, and other such inflammable materials, subject to such bye-laws as may from time to time be passed by the Justices and confirmed by the Government, and that for each such license an annual fee be charged, ranging from Rs. 20 to Rs. 100, according to the size of the depot.

4th.—That the Justices entertain a suitable establishment for inspecting and controlling the management of such depots, and that the cost thereof be charged against the annual fees levied for the issue of licenses; and that the surplus, if any, be carried to the credit of an account to be called "The Fire Brigade Account."

6. As regards the question of placing the fire brigade on a more efficient footing, the practice now obtaining is for the Justices to grant an annual allotment of Rs. 6,000 towards the fire brigade; a further sum of Rs. 1,800 is also subscribed by the suburban municipal commissioners; thus the total amount aggregates Rs. 7,800 per annum, which sum is placed at the disposal of the Commissioner of Police, who is in charge of the fire brigade.

7. As the amount allotted is not sufficient to enable the Commissioner of Police to organize and maintain

an efficient fire brigade, his practice is to keep up a small subordinate establishment of bhistics and khalasies, and to call on the European constables to man the engines on the occasion of any fire.

8. Although the Justices fully recognize the propriety of requiring all available police officers to assist on the occasion of any great fire, they are strongly of opinion that, having regard to the value of the property at stake, a permanent establishment of trained men should be entertained for working the engines. Moreover, as an ample supply of water is now always at hand in the town, they consider that, for service in Calcutta, steam fire engines should be substituted for the hand ones now in use.

9. As fires usually occur at night, when the water-supply engines at Wellington Square and Tallah only work at low pressure, arrangements will at once be made by the Justices to connect the pumping stations by telegraphic wire with the police office, in order that on a fire breaking out, intimation may be sent by the police to the officer in charge of the pumping stations, with a view to the engines being made to work at full power.

To give effect to these suggestions, the Justices recommend—

1st. That the Municipalities of the town and suburbs of Calcutta be required by legislative enactment to or-

ganize and maintain an effective fire brigade for service in the town and in the suburbs, and to provide the same with such steam fire engines and other engines as may be deemed necessary.

2nd. That the cost of maintaining the said fire brigade be defrayed by the Municipalities in the town and suburbs, in such proportion as Government shall, on the recommendation of the aforementioned Municipalities, decide; and that every insurance company which insures against risks of fire any property in the town or suburbs, shall contribute, towards the maintenance of the fire brigade, a fixed rate calculated on the amount of premia received by the insurance company on account of property insured by it in the town or suburbs, after the principle accepted in the London Metropolitan Fire Brigade Act,—*Viet.* XXVIII and XXIX, chap. 90.

3rd. That all contributions due from an insurance Office be realized as rates due to the Municipality of Calcutta, under the provisions of the existing municipal Acts, and that the same be payable in four quarterly instalments.

10. In order to place before Government the number of jute depôts in town, and the extent of the interests involved in the proposed measures, the Justices have desired me to annex the accompanying statement showing the number and locality of all depôts in the town of Calcutta.

*From Chamber of Commerce to the Government of Bengal.*

*Calcutta, 28th April 1871.*

I am directed by the Committee of the Chamber of Commerce to acknowledge the receipt of your letter No. 1555, of the 5th instant, in which you request their opinion on the measures proposed by the Justices of the Peace for the control of all depots for unscrewed jute and cotton, and placing the fire brigade on a more efficient footing.

The Committee desire me to state in reply that they have fully considered the communication addressed by the Chairman of the Justices to the Government of Bengal, and that in their opinion the proposed measures are highly called for and essentially necessary for the protection and preservation of life and property; for it is impossible to exaggerate the evil and danger of having inflammable articles scattered indiscriminately over the business part of the town, as they are at present, without the least regard to fitness of situation and the disastrous consequences which might result to valuable property in their immediate vicinity; the proposals of the Justices therefore have the entire approval of the Chamber of Commerce.

The Committee would remark however that they understand the term depot to mean not only places where loose jute or cotton is stored but screw houses as well: they are of opinion that the danger which it is desired

to guard against fires as much if not more in those buildings as in godowns or places where the unscrewed materials are stored. Practically indeed a screw house is a depot as well, since the loose stuff is placed there for a longer or shorter period prior to the process of screwing: and the Committee would draw attention to the fact that the two last fires originated—not in jute godowns or depots, if that term is understood in that sense, but—in screw houses proper: legislation should therefore specially be directed to *all* places that may be used for the storage of screwed and unscrewed jute, cotton, or any other such inflammable material.

In carrying out the measures proposed by the Justices, the Committee fear that cases of hardship may present themselves, and they trust that the powers which it is in contemplation to bestow for the attainment of the highly desirable end in view will be used with all due consideration and with as little interference as possible with business operations.

#### Charges for Landing and Shipping at the Jetties.

The Committee's circular of 7th February drew attention to the schedule of charges and rents leviable on goods landed at the jetties as proposed by the Port Commissioners; and to the Committee's request for the expression of opinions on those rates several members sent in replies which enabled them to furnish the Com-

missioners with an answer to their reference,—to the effect that the charges were generally objected to on the ground of excessive additions to existing rates for nearly all the items enumerated in the schedule: that importers of *piece-goods* and *yarn* considered the increase to vary from 25 to 40 per cent., and that on *metals*, *wines* and *spirits* the rates would be much heavier than they had hitherto been. On the whole, the Committee were of opinion that as no material objections had been raised to the charges already in force no change appeared necessary, and that on all descriptions of *piece-goods* and *yarn*, which constituted the bulk of imports, a uniform rate of 6 annas per package, irrespective of weight or measurement, was sufficiently high.

At the same time the Committee pressed upon the Commissioners' attention the very generally expressed opinion that the time allowed for clearing goods from the jetties and sheds—48 hours—should be considerably enlarged; and as a fair measure of relief to importers in this respect it was recommended that the time should be altered from 48 hours to two working days, exclusive of day of landing, and that an additional day should be allowed in the case of goods landed damaged and which required to be surveyed before removal from the jetty sheds.

In all these respects the Committee's representations have been acted upon.

With regard however to the schedule of charges for *shipping* goods, the Committee are not in a position to report the result of their correspondence with the Port Commissioners, but they believe they may look for a large reduction in the proposed charges, which are on several items of export 50 per cent., and more, in excess of the rates at which merchants can ship them by the ordinary means.

Another point which has been the subject of correspondence and not yet determined is the number of *non-working days* recognised by the Commissioners, who at first proposed that exemption from work at the jetties would be on *Sundays, New Year's Day, Good Friday, The Queen's Birthday and Christmas Day*; but the Committee were of opinion that *all days authorised by Government as public holidays*, and on which the Treasury, Custom House, and Public Offices were closed for business, should be held by the Commissioners as days on which there should be no compulsory work at the jetties, for, as a rule, importers would not have their usual establishments in attendance and without them they could not clear their consignments as landed at the jetties :

but if it was deemed necessary for a ship to discharge her cargo on such days she might be at liberty to do so at her own expense.

#### Cotton Frauds Act.

In a previous half yearly report the Committee drew the attention of members to the diversity of opinion existing in Bombay on the subject of this legislation and explained why they did not deem it their duty to ask for a similar law on this side of India as was suggested in a requisition from certain members of the Chamber. The Committee have seen no reason to regret the course they then adopted, as the new Bill of the Bombay Government was vetoed by His Excellency the Viceroy and Governor General, and, within the past few months, the Bombay Chamber of Commerce have petitioned the Government of the Western Presidency to repeal the existing Act which was passed in 1863, on the ground that the same is unsound in principle and useless in practice, in fact an unnecessary burden on an important trade. The text of this Memorial is subjoined for the information of the members of this Chamber.

That an Act was passed by the Council of the Governor

of Bombay for making Laws and Regulations in 1863, entitled an Act "for the prevention of adulteration of cotton and the better suppression of frauds in the cotton trade in the Presidency of Bombay."

2. That the Act in question is of a more exceptional character than Regulation III. of 1829, and Act 15 of 1851, both which it repealed,—by making criminal certain acts done in connection with a particular trade, which are not in themselves criminal, and by putting a tax on this trade to pay the cost of the machinery called into existence for the purpose of working the Act.

3. That the Act was passed amid great differences of opinion amongst the mercantile community regarding its expediency in a time of much excitement, and during a very exceptional state of things as regards the cotton trade, when, owing to the American Civil War, a cotton famine prevailed in the manufacturing districts of Great Britain and other parts of Europe.

4. That the exigencies of the time made a ready market for every bale of cotton that could be shipped from India to England, and in the exertions made to meet the wants of manufacturers much inferior cotton was sent forward, adulterated in a gross form.

5. That the adulteration of cotton, in the form which was common in 1862 and the early part of 1863, had to a great extent disappeared by the time the Act came into operation.

6. That the adulteration of cotton in other and not

less injurious forms still continues, but with these the Act has been found altogether powerless to cope.

7. That though your memorialists consider there has been an improvement in cotton brought to market in Bombay during the last few years, in the matter of cleanliness, and that there has been less admixture of foreign substances than in the early period of the American War, they are unable to admit that this has resulted from the operation of the cotton frauds Act.

8. That the best and cleanest churka cotton received in Bombay comes from districts beyond the operation of the Act, such as the Berars, Central Provinces, and certain parts of Kattywar;—whereas some of the dirtiest and most falsely packed cotton comes from certain districts in British Guzerat, and from Vingorla and Compta on the Southern Coast,—in which places the Act has all along been in force.

9. That the Act has proved a failure in respect to the object it was expected to serve, has been recognized by your Excellency's Government in the resolution passed on the report of the cotton frauds department for 1868-69, wherein it is stated—"that the officers of the department are unanimous in condemning the utter inefficiency of the penal provisions of the Act," and "that for police purposes the Act may be said to be inoperative."

10. That your Memorialists, in the report of the Committee adopted at the Annual General Meeting of

the Chamber held on the 6th October last, stated, that after nearly seven years' experience of the Act, "they were unable to point to any benefit which it conferred on the cotton trade of Bombay, though it cost that trade annually more than two lacs of rupees."

11. That with the view to amend an Act admitted by common consent to be inefficient, and, as regards its penal provisions, inoperative,—a Bill with more stringent provisions of a penal character, was introduced into your Excellency's Council for making Laws and Regulations, and passed in October 1869.

12. That His Excellency the Viceroy and Governor General of India withheld his assent from this Bill for various reasons, but especially in reference to the penal clauses, on the ground that "the Penal Code has fixed the general limits of the Criminal Law, and he (the Viceroy) does not think that these limits should be extended except for every grave reason."

13. That your Memorialists consider special legislation for the protection of the cotton trade neither necessary nor desirable, and that no better reasons can be given for attempting to put down adulteration in cotton by special penal enactments, than adulteration in wool, seed, or any other article of produce subject to adulteration.

14. Your Memorialists therefore trust that your Excellency in Council may be pleased to relieve the cotton trade from the burden of an Act unsound in prin-

ciple and in practice useless: but which, while it exists, imposes a tax on the export of cotton from this Presidency, which it can ill afford to bear in the keen competition to which the cotton from India is now subjected, in endeavouring to maintain its position as one of the chief sources of supply for the markets of Europe.

#### Steam Tug Pilots.

The Committee draw attention to the new rule for the guidance of steam tug Pilots proposed in the Bengal Government letter of 14th March last, in the necessity for which they entirely concur, considering that grave consequences might result from the absence of that control which the Pilot in charge of a ship exercises over the steamer which has her in tow.

*From Govt. of Bengal to Chamber of Commerce.*

*Fort William, the 14th May 1871.*

I am directed to forward herewith copy of a letter, No. 1010 dated the 24th February, from the officiating master attendant, reporting the particulars of a case in which Mr. Erwin, a licensed steam tug pilot, commanding the *Rattler*, brought the French ship *Xanthe* up to town without having a Government pilot on board, and for which an inquiry into his conduct was held under the orders of the master attendant,

2. There being no rule at present in existence under which Mr. Ewin could be directly punished, the master attendant has proposed that a section should be added to the rules now in force as regards officers licensed to act as pilots of steam tugs. In the absence of any material objection, the Lieutenant-Governor would be willing to sanction a rule to the following effect :-

*"No licensed steam tug pilot shall, without special permission previously obtained from the master attendant at Calcutta, or from the senior officer at the Sandheads, tow any vessel in pilot's water unless a Government pilot be on board. Any infringement of this rule will render the offender liable to a fine not exceeding Rs. 200, or to suspension or withdrawal of his license, as the case upon inquiry may require."*

3. The Lieutenant-Governor would be glad to be favoured with the opinion of the Chamber of Commerce upon the subject, and I am to request that this correspondence may be laid before the Committee of the Chamber for the purpose.

#### Reporting of Steam Tugs on the River.

With a view to the more efficient carrying out of the Secretary of State's wishes that on the part of vessels visiting the Ports of British India the use of Marryat's signals should be discontinued and the new Commercial Code adopted in lieu thereof, orders were issued to the officers in charge of the various telegraph stations between

Calcutta and Saugor, to the effect that no ship proceeding down without flying the signals of this new Code was to be reported; further that the same prohibition extended to the Steam Tug towing the vessel, notwithstanding the exhibition on the part of the former of the proper signals. The latter part of this order was represented to the Committee as pressing hardly upon owners of Tugs and others interested in knowing their movements, and the subjoined communication has accordingly been addressed to the Telegraph Department. No reply has yet been received, but the Committee scarcely think a request so reasonable can be refused, particularly when, as they have pointed out, the marine authorities have at their command other means for enforcing the use of the new code of signals.

*From Chamber to Superintendent of Telegraphs.*

*Calcutta, 29th April 1871.*

I have submitted to the Committee of the Chamber of Commerce your letter No. 265 of the 18th instant together with its inclosures, and your reply No. 65 to Messrs Apar and Co., regarding the reporting of steam tugs towing vessels down the river.

The Committee have duly considered the subject of

Messrs. Apear and Co's. reference, and the circumstances under which steam tugs towing vessels showing no commercial code signals are not reported in the Government Telegraph Gazette, and they direct me to point out that neither in Act I of 1862—referred to in your reply to Messrs. Apear and Co., nor in the marine notification No. 17 of 16th December 1869—is there any authority for the course adopted by the Telegraph Department; and that the Officiating Deputy Superintendent's circular No. 4 of 1871 appears to be a departmental order only, unsupported by any instructions from the Supreme Government. This being so, the Committee are of opinion that the Telegraph Department has somewhat exceeded its powers in giving the order contained in the circular, and that on the ground of its unauthorized issue the order should be withdrawn.

Apart however from this, the Committee are not prepared to concur in the views expressed in the 3rd paragraph of your letter, No. 265. They admit that if a vessel is being towed down the river and the steamer only is reported, practically the ship in tow is also reported, and those who are interested in the ship's progress are thus informed of her movements. But they think you are in error in concluding that the report of a steamer's position affords special limited information only and is of no general public interest. The reported movements of a tug are not only of particular interest to her agents or owners, but frequently of special interest to other parties whose shipping arrangements may be dependent upon the available services of that parti-

cular steamer, and in other ways her reported position is an announcement of general interest; and the information thus gained is consequently not of the exclusive character you ascribe to it. The Committee could, were it deemed necessary, adduce many special instances in support of this statement, but they prefer to rest their case on general grounds and it does appear to them scarcely equitable that when a tug steamer has (as they are assured is the case with all Messrs. Apear and Co.'s steamers,) fully satisfied the requirements of the marine notification No. 17 of 16th December 1869, she should not be reported, her employment prejudiced and the interests of that portion of the public who at the time may happen to be interested in her disregarded merely because the ship she is towing, and over whose commander the owners of the tug have no control whatever, has not complied with the requirements of said notification.

The Committee are of opinion that steam tugs should be duly reported whether proceeding single handed or towing, and with their recommendation to that effect they request you will be so good as to place this letter before the Director General of Telegraphs for the consideration and orders (if necessary) of the Governor General in Council.

The Committee would add that Government has within its reach a simple and easy method of compelling attention to the marine notification before alluded to on the part of all vessels leaving this port viz., by an order

that no pilot shall assume pilotage charge of any steamer or ship proceeding down the river till he has satisfied himself that such ship or steamer is furnished with the necessary flags for shewing the signals of the commercial code.

#### Floating Bridge.

The subject of this bridge and the mode by which it is proposed to provide for the construction and maintenance thereof have been of late so prominently before the public, that the Committee need only submit the accompanying correspondence with the Board of Port Commissioners. It will be seen that the Committee fully share the objections which have been so strongly expressed elsewhere to the provision under which a charge on account of the bridge will be levied on all merchandize arriving at Howrah, including the large portion which is conveyed to the shipping direct from the Howrah side, and which does not therefore derive, or seek to derive, any benefit whatever from this new work.

*From Vice-Chairman of Commissioners for making Improvements in the Port of Calcutta, to Chamber of Commerce.*

*The 31st March 1871.*

I am desired to forward the accompanying extract from a

letter received by the Commissioners from the Secretary to the Government of Bengal, Public Works Department, regarding the construction of a floating bridge across the River Hooghly in order to obtain the opinion of the Committee of the Chamber of Commerce on the proposed arrangement for the collection of tolls, and also that you may if possible obtain the views of any merchants or others who are likely hereafter to be pecuniarily affected by the toll.

I am desired at the same time to point out that the present arrangements for the construction of the bridge are, it is understood, to a certain extent based on this mode of collecting the tolls, and that it is not improbable that if this basis had to be abandoned the other arrangements might fall through. It is therefore for those interested to consider whether the advantages to be otherwise received from the bridge would not compensate for any inequality in the incidence of the proposed toll.

*Extract from a letter No. 1235, dated 20th March 1871, from Secretary to the Government of Bengal in the Public Works Department.*

As regards income and expenditure the chief point seems to be

1st. Whether the Government can safely contract with the East Indian Railway Company on the terms proposed, *viz.*, that a toll for bridge should be levied on passengers and on goods arriving at Howrah whether they cross the bridge or not. The Lieutenant-Governor means whether it may not happen that parties who have not been consulted—*e. g.* coal owners, merchants who store at or ship from Howrah, &c.,—may not afterwards cry out so loudly against the levy of the additional rate

of 4 or 6 pie per ton on their goods, that Government might be driven to abandon the arrangement. It would be well to obtain the views of some of the largest merchants and others, so that if objections are to be made, they should be made before and not after Government has bound itself.

*From Chamber of Commerce to Vice-Chairman of the Commissioners for making improvements in the Port of Calcutta.*

*Calcutta, 3rd April 1871.*

I am directed by the Committee of the Chamber of Commerce to acknowledge the receipt of your letter No. 587 of the 31st March in which you invite the expression of their opinion on the arrangement for the collection of tolls on the proposed floating bridge.

The Committee understand from the given extract from the letter of the Government of Bengal in the Public Works Department that the question has been raised whether the Government will sanction an arrangement by which the bridge toll shall be levied on all passengers and all goods conveyed by rail to Howrah, whether such passengers and goods are carried by the bridge or not, and the Committee at the same time gather from the remarks conveyed by the Lieutenant-Governor that His Honor is apprehensive that such an arrangement would be disapproved and denounced by those whose business would be confined to the Howrah side of the river, and that the Government would in consequence be under the necessity of abandoning it.

The Committee desire me to state in reply that they have

well weighed the question submitted for their consideration, and to declare that in their judgment the proposed scheme is alike unsound in principle and inequitable in its practical application, and will certainly give rise to well grounded complaints, which will increase in proportion to the increase of the trade and traffic brought by rail to the terminal station of Howrah and conveyed thence to its destination by other means than that offered by the bridge.

The additional charge to a passenger's railway ticket deliverable at Howrah would no doubt be very trifling, but even that would be an unjustifiable levy, on the simple ground of exaction of an undue toll, but the excess charge would fall very heavily on goods, such as cotton—which is carried by water to the shipping—and coal, which is similarly conveyed to steamers, to the premises of the Gas Company, and other places of consumption. In these and such like cases, where the transport of goods can be effected without the facilities of a bridge, which are not required and cannot be availed of, the proposed arrangement would impose a most improper tax and be altogether contrary to the practice which ordinarily governs the levy of bridge tolls.

The Committee therefore desire me to express their disapproval of the measure and their hope that His Honor the Lieutenant-Governor will decline to sanction it.

#### Registration of lost Currency Notes.

This subject was noticed in the last Report; and the following correspondence will inform members that the Committee's representation has

led to the introduction into the office of the Collector of Calcutta (for Income Tax, Stamps, and Excise) of the same practice as that in force in the office of the Collector of Customs as a means for tracing lost or stolen currency notes.

*From the Board of Revenue L. P. to the Head Commissioner of Paper Currency.*

*Dated Fort William, 20th December 1870.*

Referring to your memorandum No. 304 dated 21st September last, I am directed to forward for your information and for communication to the Chamber of Commerce, the accompanying copy of the correspondence marginally cited, from which it will be observed

Board's report to Government No. 626 C. dated 14th November 1870.

Government order No. 4772 dated 7th December 1870.

that the Government has approved of the Board's proposal that the system now in force at the Calcutta Custom House should be introduced into the office of the Collector of Calcutta as a means of tracing lost or stolen currency notes. A copy of the printed memorandum form in use at the Custom House is also forwarded herewith.

*From Board of Revenue to Government of Bengal.*

*Fort William, the 14th November 1870.*

I am directed to submit in original, for the orders of Government, the accompanying communication, dated

27th August last, from the Chamber of Commerce to the Head Commissioner of Paper Currency, together with memorandum No. 304, dated the 28th of September, from the Head Commissioner, transmitting the Chamber's communication for disposal by the Board of Revenue.

2. It will be observed that, with the view of affording assistance to the owners of lost or stolen notes in tracing out and recovering their property, the Chamber of Commerce solicit that the Collector of Calcutta be directed to keep a register of all Currency Notes presented by the public at his office.

3. Referring to the remark made by the Chamber of Commerce that the Collector of Calcutta had been prohibited by the Board of Revenue from keeping a list of lost or stolen notes, I am directed to state that in August last the Collector of Calcutta represented to the Board that he was in the habit of receiving constant communications from persons in all parts of the country, desiring him to stop certain specified notes, and requesting information to be conveyed to them whenever any such notes were presented in his office; and that a compliance with such requisitions was not only opposed to the ruling of the Government of India, circulated with letter from the Head Commissioner of the Paper Currency Department, No. 11, dated 3rd April 1869, (copy herewith forwarded) but that it was impossible for him to keep up a

register of notes received, and to reply to letters on the subject of lost or stolen notes without an increase to his office establishment, involving an outlay of rupees 20 per mensem for the entertainment of a special clerk. As the retention of such an officer on the Collector's establishment had been previously disallowed by the Government of India, vide your memorandum No. 1061, dated 31st March 1868, the Board in reply directed the Collector to inform the applicants that he was not authorized to stop Currency notes alleged to be lost or stolen, and that he had not the means of checking the receipt of notes in his office.

4. Under these circumstances it will be observed that the Board were precluded from taking any action in the matter. In submitting the question, however, at the instance of the Head Commissioner of Paper Currency, for the reconsideration and orders of Government, I am to state that the Board have ascertained that when notes are presented in payment of dues at the Custom House, Calcutta, the persons presenting the notes are required to fill in a memorandum in the accompanying form, and that these memos. are filed daily and serve as a register by which lost or stolen notes are often traced. If the Government have no objection to this practice, its introduction into the office of the Collector of Calcutta will probably not necessitate the entertainment of an extra clerk for the purpose of keeping up a separate register.

5. The return of the original enclosures is solicited.

*From Head Commissioner of Paper Currency to  
the Officer in charge of the Treasury.*

No. 11 $\frac{1}{2}$ .

*Dated the 3rd April 1869.*

With reference to paragraphs 5 to 8 of a letter from the Secretary to Government of India in the Financial Department, quoted below, to my address, I beg to inform you that the lists of lost notes will be discontinued.

Dated 24th March 1869.

5. "The present plan by which the Paper Currency Department takes upon itself a great deal of trouble in circulating lists of stopped notes is, it appears, not only unnecessary, but practically useless. Persons who lose notes should be left to advertise them in such manner as they think best, and should themselves give information at such offices as they think proper.

6. "The term *stopped note* is inaccurate and misleading. Payment of such notes cannot be refused, unless there be good reason for supposing that the presenter is not a bonafide holder.

7. "The system which has hitherto been in force was, no doubt, devised for the benefit of losers of notes; but in practice it is found to increase the distrust of notes. Natives of this country dislike taking Currency notes if they know that it is possible for them to be

"put to trouble and detention should the note happen to be what is called a *stopped note*."

S. "The Governor General in Council observes that the real aim of Government is to make Currency notes approach as much as possible to the status of coin. If a man loses a currency note, he must ordinarily take his chance of recovering it precisely in the same way as a lost coin. If Government attempts to put currency notes on a better footing than coins, by restrictions on their payment, it may be found that they really put them in a worse, by giving further grounds for the natives of this country to dislike taking them."

*From Government of Bengal to Board of  
Revenue L. P.*

*Fort William, the 7th December 1870.*

I am directed to acknowledge the receipt of your letter No. 626 C dated the 14th ultimo, with its enclosures, relative to a recommendation by the Chamber of Commerce that the Collector of Calcutta may be directed to keep a register of all Currency notes presented by the public at his office.

In reply, I am desired to inform the Board that the Lieutenant Governor approves of their proposal that the system now in force at the Custom House should be introduced into the office of the Collector of Calcutta. The memorandum would be filed by persons presenting

notes in payment at that office and used as a means of tracing lost or stolen notes.

The enclosures of your letter are returned herewith.

*Memo.*

Paid in this day on account of Customs and Marine Dues Government Currency Notes and Silver as follows, namely:—

Letter and No. of Notes.	Value of each Note.	Total amount.
<i>Custom House, Calcutta</i> }		
<i>The 187 .</i> }		

Memo No. 430 dated 31st December 1870.

Copy forwarded to the Secretary Bengal Chamber of Commerce for his information in continuation of this Office No. 305 dated 28th September 1870.

EDWARD F. HARRISON,

*Head Commissioner.*

*From Chamber of Commerce to Head Commissioner  
of Paper Currency.*

*Calcutta, 10th January 1871.*

I am directed to acknowledge the receipt of your memorandum No. 430 of the 31st ultimo forwarding copy of correspondence relative to the Chamber's proposition that a register of currency notes paid into his office should be kept by the Collector of Calcutta as a means of tracing lost or stolen notes.

The Committee of the Chamber note that the Government of Bengal has approved of the proposal of the Board of Revenue that the system in force at the Custom House should be introduced into the Calcutta Collectorate, and they trust that that method will be found sufficient for the purpose indicated in my letter of the 27th August last.

#### **Small Cause Court Surplus Funds.**

The Bill to repeal the law relating to the general funds of the Courts of Small Causes at the Presidency Towns having received the assent of the Governor General, the Committee need only here remark that a considerable discussion took place in the Legislative Council on the proposed transfer of the surplus funds to the ge-

neral revenue account: and although the Finance Minister said he could give no assurance that a preferential claim would be conceded to Small Cause Courts in respect to the construction of buildings for their proper accommodation, His Excellency the President hoped that the time was not far distant when the claims of those Courts would be considered with other demands, and suitable buildings provided in place of the present insufficient and inconvenient arrangements, if the means at the disposal of Government permitted their construction.

#### **Indian Limitation Bill.**

A Draft of this bill, with statement of its objects and reasons for legislation in respect of it, having been presented to the Committee by the Lieutenant-Governor of Bengal for an expression of opinion as to its provisions, His Honor was informed in reply that they recognised the soundness of the principle on which the bill was based, and that its practical operation would simplify the procedure under which suits may be instituted and conducted. At the same time the Committee were of opinion that cases coming within its action would be of a character rarely

within the ordinary business experience of mercantile men, and be confined, probably, to the smaller and more minute transactions of trade, involving debts of moderate amount, retail sales, and such like : they were unable therefore to express more than a general approval of the proposed measure.

The Bill received the assent of the Governor General in Council on the 24th March last.

**The Bankruptcy Law Amendment Bill.**

The following letter to the Government of Bengal will place members in possession of the opinions expressed by the Committee in reply to the Lieutenant Governor's invitation to record their views on the proposed amendment of the Bankruptcy Law, which they believe will be brought forward in the Legislative Council when it reassembles in Calcutta.

*From Chamber of Commerce to Govt. of Bengal.  
Calcutta, 6th December 1870.*

I am desired by the Committee of the Chamber of Commerce to submit for the information of His Honor the Lieutenant-Governor the result of their consideration of the Bill "to amend the Law of Insolvency",

received under cover of your letter No. 5013 of the 14th ultimo, already acknowledged.

The clauses in the Bill which the Committee specially notice are 27, 33, 35, 37, 39, 52, 60, 66, 74, and 82,— and their opinion thereof is as follows :

*27. Power to allow insolvents to manage property.*

The Committee recommend that this should be altered so as to allow the Trustee to appoint the insolvent to superintend the management of the property &c. *only when sanctioned by the Committee of inspection.* This is a provision included in the next clause, and probably the omission noticed has been inadvertently overlooked.

*33. Preferential Debts.*

This provides for the preferential payment of wages of clerks or servants for a period not exceeding 4 months and for a sum not exceeding 500 rupees.

The amount may be said to be the same as that fixed by the English Act ; but the Committee consider that the maximum should be much higher, as salaries paid to clerks and servants in India exceed, as a rule, salaries paid to similar employes in England ; and they are of opinion that the preferential amount should be double the sum stated in the Bill—or say 1,000 rupees.

*35. Power to landlord to distrain for rent.*

The Committee would represent that as there is no

power of distress in the Mofussil a landlord there should have a preferential claim and be paid in priority as under clause 33.

37. *Interest on Debts.*

This clause defines no rate of interest to be allowed by the Trustee; in the High Court's ordinary original civil jurisdiction decrees ordinarily carry only 6 per cent interest, whereas in the Mofussil 12 per cent is the rate generally allowed on decrees.

The Committee suggest that some fixed rate be declared by the bill.

39. *Allowance to insolvent for maintenance or service.*

The Committee suggest that the consent of the Comptroller of the insolvent's estate and not that of the creditors should be given for such allowance. They have reason to believe that creditors have in some instances passed extravagant allowances to insolvents; and they recommend that this material power should not be exercised without the comptroller's sanction.

52. *Release of Trustees.*

The Committee are of opinion that some provision should be made for the payment of a Trustee's costs by a creditor who may without just cause or reason oppose the Trustee's release. The Trustee's costs in such a case should neither be borne by the insolvent's estate nor by the Trustee.

60. *Constitution of Court.*

It is submitted that the jurisdiction of the Court should be extended to the suburban municipalities: in the case of an insolvent living at Howrah, for instance, it would be a hardship on the creditors to be compelled to attend at Hooghly.

66. *Powers of Court to delegate authority.*

The expression "any other officer" is vague and the clause should, the Committee think, define the party to whom the Judges of Chief or Local Courts of Insolvency may delegate the powers vested in them by the Act.

74. *Examination of persons out of jurisdiction.*

This clause does not specify by whom such examination should be conducted; the examining parties should be indicated.

83. *Post letters addressed to insolvent.*

This clause should, in the Committee's judgment, embrace messages by telegraph as well as letters by post, to be dealt with in the same way as the latter.

These are the only clauses in the Bill which occur to the Committee as capable of amendment; in all the other provisions the Committee concur, and they believe that the modifications of the Insolvent Act of India as proposed by the Bill will be accepted by the commercial public as a satisfactory amendment of the law now in force.

The Committee beg you will do them the favour of placing this communication before His Honor the Lieutenant Governor with the expression of their regret that they have not been able to submit it earlier than to-day.

Memorandum on the probable effect of the opening of the Suez Canal on the Trade of Russia with the East Indies.

A memorandum on the probable effect of the opening of the Suez Canal on the trade of Russia with the East Indies was presented to the Chamber last November by His Excellency the Viceroy and Governor General; it contains much interesting and useful information relative to a trade which may hereafter assume considerable proportions; and as the details have reference to some of our own articles of export, and other goods of Asiatic origin, the Committee place the following extracts at the disposal of members.

*Cotton*.—Cotton is the most important article of trade between India and Russia. The quantity annually imported on the European frontier of Russia is nearly three million poods (48,000 tons). In 1868 a supply of 2½ millions was drawn from the following countries, viz.—

From England ... ..	1,096,130	Poods.
„ Prussia ... ..	1,030,206	„
„ Hanseatic towns... ..	52,859	„
„ Austria ... ..	12,787	„
„ Turkey ... ..	2,916	„
„ United States ... ..	115,253	„
„ Roumania ... ..	128	„

The cotton spinners of Russia purchase the raw material in Liverpool and London through their Agents at those ports, but the bulk of the cotton used in Russia, and particularly at Moscow, is imported by the Bremen House of L. Knoop, who have Agents at Bombay and New York.

It is chiefly imported at St. Petersburg (1,228,405 poods), but a considerable quantity (848,545 poods in 1868) is brought over the land frontier from Königsberg.

East Indian and Egyptian cotton is now being brought direct to Russia by the Suez Canal route.

The use of Egyptian cotton is very limited in Russia owing to its price, and particularly from its high quality.

It is used for spinning numbers above 60, whereas the Russian mills chiefly produced the numbers between 6 and 42. It is, however, being more and more used in spinning fine yarns for mixed woollen goods.

The present price of Egyptian cotton at Moscow is

R. 16 to R. 17 per pood (about 56-16-7 per cwt.), or between 1s. and 1s. 2d. per lb.

According to the Returns of the British Board of Trade, the cotton imported into Russia in 1867 had been derived from the following countries, *viz.*—

United States	...	...	...	205,435	cwt.
Brazil	...	...	...	80,920	"
Egypt	...	...	...	3,629	"
East India	...	...	...	127,606	"
Other countries	..	..	...	9,880	"
Total				427,470	cwt.

Mr. Skalkoffsky states that the total quantity of Indian or Surat cotton now brought to Russia is 20,000 tons per annum. It is imported from Bremen as well as from Liverpool, and a small quantity comes in by way of Trieste, since the Railway Tariff between that port and St. Petersburg has been reduced to 70 copecks per pood (5s. 9d. per cwt.).

The use of Surat cotton in Russia is constantly on the increase, and keeps pace with the increase in the consumption of all cotton goods that are used by the masses of the people.

The yearly increase in the consumption of raw cotton in Russia is estimated by the manufacturers of Moscow at 3 per cent. It is now an article of prime necessity

in Russia, and the slightest fall in its price has the most favourable effect on its consumption.

In 1869 the prices of East Indian cotton at St. Petersburg fluctuated between R. 12½ and R. 14½ per pood (£5-1-4 and £6-0-0 per cwt.).

In Moscow the prices are generally 50 copecks per pood (4s. 2d. per cwt.) higher.

The present cost of carrying East India cotton to Moscow is about 85 copecks per pood (7s. per cwt.), thus :

To Liverpool <i>via</i> the Cape	...	...	30s.	to 50s.	per ton.
" " Suez	...	...	60s.	to 80s.	"
Liverpool to St. Petersburg, 20c. to 25c. per pood	...	...	33s. 4d.	to 41s. 8d.	"
St. Petersburg to Moscow, 35c. per pood	...	...	...	58s. 4d.	"

Taking the freight of cotton from Bombay to Odessa by the Suez Canal at £3 to £4 per ton and by rail from Odessa to St. Petersburg at 60 to 70 copecks per pood (5s. to 5s. 9d. per cwt.), the cost of carriage by way of Suez will be slightly greater than *via* the Cape, Liverpool, and St. Petersburg, but the gain in time, by the former route will fully make up for the extra cost of carriage. Mr. Knoop, the great importer of cotton, is of opinion that 3,000 to 4,000 bales might at once be imported into Russia each month from Bombay by way of the Suez Canal and Trieste or Odessa, and that as much as a million poods (16,500 tons) per annum will,

in all probability, be imported into Russia by that route.\*

The East Indian cotton that best suits the Russian market is the sawginned Dharwar, both the "fair" and "good" qualities.

There is no duty on the importation of raw cotton into Russia.

*Indigo*.—Russia makes use of 47,987 poods (757 tons) of indigo each year. It is imported from the following countries:—

From England	...	...	19,561 Poods.
Prussia	...	...	19,933 "
Italy	...	...	128 "
Holland	...	...	4,476 "
Greece	...	...	506 "
France	...	...	1,821 "
Austria	...	...	668 "

St. Petersburg is the centre of the Indigo trade of Russia, as more than 35,000 poods are annually brought to that port.

\* A great increase has taken place within the last years in the importation of cotton from Central Asia, which is supposed to be capable of producing 3 million poods annually (48,000 tons) viz., Bokhara, 2 million poods, Khiva,  $\frac{1}{2}$  million, Independent Khanate,  $\frac{1}{2}$  million, and, Kokan, 300,000 poods. The price of raw cotton at Tashkent has this year been R. 5-50 per pood (45s. 8d. per cwt. at 32*l*.)

The prices of indigo were as follows in 1869:—

AT ST. PETERSBURG—

Bengal	.. R. 145 to R. 160 per pood (£50 to £56-4-0 per cwt.)
Java	.. " 125 to " 180 " (£52-17-0 to £71-9-0 "
Niam Singhida	.. " 115 " 125 " (£47-11-7 to £51-11-5 "
original	.. " " " " " " " " " " " "

AT MOSCOW—

Bengal	.. R. 133 to R. 170 per pood (£57-1-0 to £78-9-0 per cwt.)
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The Russian import duty on indigo is R. 3 per pood (29s. 6*d*. (at the par exchange) per cwt)

*Rice*.—The consumption of rice in Russia is comparatively insignificant. The prices were as follows towards the end of 1869:—

AT ST. PETERSBURG—

Bengal	.. R. 2-18 to R. 2-20 per pood (15 <i>s</i> . 10 <i>d</i> . to 5 <i>s</i> . 5 <i>d</i> . per cwt.)
American	.. " 2-25 to " 2-50 " (15 <i>s</i> . 7 <i>d</i> . to 20 <i>s</i> . " )

AT ODESSA—

American	.. R. 2-20 to R. 2-40 per pood (15 <i>s</i> . 4 <i>d</i> . to 19 <i>s</i> . 10 <i>d</i> . per cwt.)
Italian	.. " 2-00 " (15 <i>s</i> . 6 <i>d</i> . " )

The Russian Customs duty on rice is 50c. per pood, or 4*s*. 11*d*. per cwt.

*Coffee*.—Were it not for the competition of tea, coffee might become an article of great importance in a direct trade with the East. Nearly one-half of the coffee consumed in Russia is imported from England.

Notwithstanding a very considerable reduction of the duty on coffee (which is, since-1869, R. 1-50 per pood,

or 14s. 8d. per cwt. at par), its importance is but slightly on the increase. It is mostly used by the German and Finnish population of Russia and by the higher classes. It is also extensively mixed with chicocory.

The prices of coffee were as follows in 1869 :—

#### AT ST. PETERSBURG—

Best	.. R. 13-75 to R. 17	per pood (115s. 6d. to 140s. 9d. per cwt.)
Middling..	.. 11-75 to .. 13-75	.. (105s. 6d. to 115s. 6d. "
Ordinary..	.. 11-50 to .. 12-75	.. (90s. 2d. to 105s. 6d. "

#### AT MOSCOW—

Round	.. R. 11	to R. 15-15	per pood (115s. 10d. to 120s. "	per cwt.)
Inferior	.. "	12-50 to .. 13-70	.. "	(91s. 5d. to 111s. 7d. "

#### AT ODESSA—

Ceylon	.. R. 10-75 to R. 11	per pood (60s. "	to 91s. "	per cwt.)
Inferior	.. "	8 to .. 9	.. "	(60s. 5d. to 74s. 6d. "

Ceylon coffee, of which the excellent quality is well known in Russia, will probably come into Russia in large quantities by the Suez route.

*Spices.*—The most important of these, in the Russian trade, are pepper, cloves, cinnamon, cardamom nutmegs, mace, ginger, &c. The prices were as follows in 1869 :—

#### AT ST. PETERSBURG—

Pepper, black	.. R. 7 to R. 7 50	per pood ( 55s. "	to 62s. "	per cwt.)
Cardamom	.. "	120 to R. 120	.. ( £10-13 "	to £23-15 "
Cloves	.. "	7	.. ( 55s. "	" )
Clove-heads	.. "	6 to 7	.. ( 48s. 6d. to 55s. "	" )
Nutmegs	.. "	28	.. ( £11-11-8 "	" )
Mace	.. "	25	.. ( 182s. "	" )

#### AT ODESSA—

Pepper	.. R. 7-50 to R. 7-50	per pood (55s. 6d. to 60s. 6d. per cwt.)
Clove-heads	.. "	5 (11s. 6d. "
Cinnamon	.. "	22 (182s. "

The duties charged on this importation into Russia are as follows:—

Cardamom, mace, nutmegs, and cinnamon	R. 9-50	per pood (74s. 7d. per cwt.)
Cloves, pepper, ginger, &c. . . . .	.. "	1-50 " (11s. 6d. " )

*Silk.*—Russia imports only the higher qualities of raw and spun silk. She draws the bulk of her supplies of raw silk from the Caucasus and from Central Asia. Its importation from China and Japan is not expected to increase much. Mr. Skalkoffsky considers that about 6,000 poods (1,930 cwt.) may be annually brought to Russia by the Suez Canal at a cost of £20 per ton. The prices of Chinese silk were as follows at Moscow:—

Floss	R. 200 to R. 250	per pood ( £120 to £140 per cwt. )
Organzine	.. 450 "	.. 570 " ( £180 " £230 " )

The import duties in Russia on silk are as follows:—

Silk, raw and waste	.. "	50c. per pood (4s. 11d. per cwt.)
.. twist, tram, and organzine	R. 5 "	(9s. 1d. " )
.. yarn of silk waste	.. "	4-50 " (14s. 1d. " )

*Tea.*—Mr. Skalkoffsky advises the merchants of Russia to send their tea to Odessa direct from Shanghai by way of the Suez Canal. By the overland route, through Mongolia, the tea of China takes 14 months to reach the fair of Nijni Novgorod, whereas by the Suez route it could come in 60 to 65 days from China. The sea-borne tea, which at present enters Russia, is princi-

pally shipped from London. Mr. Skalkofsky does not think that much East Indian tea will enter Russia, where it is almost unknown.

The cost of carriage from Foochoo to Suez is about 95c. per pood (7s. 10d. per cwt.), and that from Suez to Odessa 30 copecks per pood (2s. 6d. per cwt.)

The expense of carrying tea from Odessa to Moscow, inclusive of all charges for commissions, &c., is about R. 1-30 per pood (10s. 9d. per cwt.); consequently the cost of the tea shipped to Odessa from Shanghai is increased by R. 2-53 per pood (21s. per cwt.). On the other hand, the cost of carrying it to Moscow by way of Kiakhta is R. 8-50 to R. 12 per pood (£3-12-9 to £5 per cwt.), or 22 copecks to 30 copecks per Russian lb (8½ to 10½d. per lb, avoird) more than by Suez, independently of the great loss of time by the former route. By way of the Cape, the present cost of carrying tea is as follows:—

Freight, Shanghai to London, £6 to £8 per ton.
London to St. Petersburg, 30s. " "
St. Petersburg to Moscow, 50c. per pood (32s. 4d. per ton)
Total cost, R. 2-40 per pood (210-16-3 " )

The prices of tea were as follows in 1869:—

#### AT ST. PETERSBURG—

Black Congou, 75c. to 100c. per lb. (3s. 2d. to 2s. 11½d. per lb. avoird.)
" Souchong, 55c. to 120c. " (2s. 10d. to 2s. 11½d. " )
Flowery Pekoo, 110c. to 200c. " (4s. 5d. to 5s. 11d. " )

#### AT MOSCOW—

Canton (sea-borne) tea, 85c. to R. 1 per lb. (3s. 6d. to 2s. 11½d. per lb.)
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#### AT ODESSA—

Tea, 1st sort .. 100c. to 200c. per lb. (5s. 8½d. to 5s. 11½d. per lb.)
" 2nd " .. 100c. " (5s. 4½d. " )
" 3rd " .. 100c. " (5s. 11½d. " )

The duty on tea imported on the overland and maritime frontiers of Russia in Europe is as follows:—

Flowery, green and yellow, R. 22 per pood, or £10 15 3 per cwt.
Ordinary black and brick tea, R. 15-10 " or £7-41-3 " "

#### Rhea Fibre Fabrics.

The Government of India having forwarded for the inspection of the Chamber samples and specimens of fabrics manufactured in England from *Rhea* or *China-Grass* the Committee were glad of the opportunity of inviting the attention of members to an exceedingly interesting collection of well assorted patterns. The specimens having been exhibited for several days were returned to the Home Department.

For many months past the attention of the public has been specially drawn by the Government of India to the removal of the only real difficulty that appears to exist in the way of a large trade in the fibre: there is, they say, a practically unlimited extent of country in India where the plant can be grown; and if some process can be devised for separating the fibre and

bark from the stem, and the fibre from the bark, the Rhea would become an important branch of Indian commerce. A prize of £5,000 has been offered for any machine and process that will fulfil the conditions and requirements proposed by the Government, and it is to be hoped that a successful competitor will early introduce some useful invention for turning to profitable account an article that promises to form one of the staple products of India and to be materially acceptable to the cotton and woollen industries of England, by whom it may be converted into an important addition to the textile fabrics of British manufacture.

The annexed papers contain the only information the Chamber possesses on the subject, and may be useful to those members who are interested in the production of the fibre.

*From Major E. Paske, London, to the Secretary to the Government of the Punjab.*

*Peumain Manor, North Wales,  
the 19th September 1870.*

Since my return to England, I have endeavoured to ascertain how far there is any prospect of developing

a trade in the Rhea or China grass fibre. The result of my enquiries I have now the honor to lay before the Punjab Government.

The Government are aware that, while in charge of the Kangra District, I frequently brought to notice the operations of Mr. J. Montgomery, who had established a small China grass plantation on his estate—the Ram Bagh, Kangra. I took an interest in the undertaking, because I felt assured that if the cultivation of China grass was extended, and the manufacture of the fibre properly developed, it might become a staple article of commerce.

But as the Government are further aware, circumstances prevented the extension of Mr. Montgomery's operations. Want of capital and many other difficulties, against which he contended with much courage and praiseworthy perseverance, brought his operations to a stand-still. For the last three or four years Mr. Montgomery has simply cultivated the plant without having the means of utilizing the fibre; hoping, but in vain, that others, sensible of the importance of the experiment, might be induced to co-operate in furthering the undertaking. Whatever results may follow the introduction of China grass cultivation in India, to Mr. Montgomery is due the credit of having brought this valuable product into the Kangra District; and his experiments have fully proved that the soil and climate of the valley are admirably suited for the cultivation of the plant. He may have to succumb under the pressure of his difficul-

ties, but it is probable that others may profit by his experiment and build success upon his failure.

The Government of India, ever deeply interested in the development of the resources of the country, instituted enquiries upon the subject of China grass cultivation. It was ascertained that there is a practically unlimited extent of country in India where the plant could be grown, and that the only real obstacle to the development of an extensive trade in the fibre is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark,—the cost of effecting the separation by manual labour being too great. The requirements of the case were found to be some machinery or process capable of producing with the aid of animal, water, or steam power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. In order to stimulate the invention or adaptation of such machinery or process, the Government of India offered a prize of no less than £5,000 for the machine or process that would best fulfil all the requirements named above.

When returning to England in January last, I secured from Mr. Montgomery's plantation a few samples of the China grass fibre in its natural state, in different stages of manufacture, and as dyed by the common bazar dyes of India. These samples I forwarded to Manchester and

Liverpool, where they were exhibited in the Chambers of Commerce. In both towns the samples were inspected by a large number of persons, and excited considerable interest. In Liverpool the Chamber of Commerce resolved that the importance of the article could hardly be exaggerated, and the Council decided to call the attention of the Chambers of Commerce of Leeds and Belfast to this product, and to the fact that the Indian Government were offering prizes for machines to prepare it for the market.

The exhibition of the samples in Liverpool and Manchester led to my receiving letters from several merchants and others, making enquiries regarding the prospects of China grass cultivation in India, and applying for detailed information relative to the conditions of the grant of the Government prize of £5,000 offered for the invention of suitable machinery for the manipulation of the fibre. These communications were so numerous, that I deemed it advisable to visit Manchester and Liverpool, and confer personally with some of those who had addressed me by letter. Unfortunately just as I visited those towns, war was declared between France and Prussia; the declaration was followed by sudden panic on the stock exchange and in most branches of commercial business. Numerous failures took place, and there was general anxiety and depression. The state of affairs was such that few would turn their minds to any consideration of the prospects of developing a new product.

Still I found some influential men willing to enter upon the subject, and anxious to receive such information as I could afford relative to the prospects of China grass cultivation and the manufacture of the fibre. I learnt enough to satisfy my own mind that—granted the conditions of extensive cultivation of the plant in India, the provision of adequate and suitable machinery for the manipulation of the fibre, and the delivery of the manufactured fibre in England at prices varying from £40 to £50 per ton—China grass fibre would become a very important staple article of commerce, extremely valuable both as a substitute for cotton, and as a substance for mixture with cotton or silk in the manufacture of textile fabrics. Among the advantages possessed in this fibre may be mentioned its length and strength and the soft silky nature of the filament.

But the best proof of the utility of this fibre and of its great capabilities is afforded in the excellence and beauty of the fabrics into which it has been manufactured in England. Through the kindness of Messrs. Harold and Brassey, of Liverpool, I have secured and submit with this letter an assortment of patterns of textile fabrics manufactured from the fibre in this country; these, as will be seen, are of considerable variety. Accompanying the samples is a specimen of the fibre manufactured by English machinery in England, also some of the yarns ready for weaving. I would suggest that these samples might be exhibited at a meeting of the Agri-Horticultural Society at Lahore,

and they might be shown to parties interested in the extension of China grass cultivation in India.

I here submit in original the most interesting among the communications I have received on the subject of China grass fibre.

Prominent among these will be noticed the letters of Messrs. Harold and Brassey, of Liverpool, who have taken a lively interest in the matter of bringing this fibre to the notice of the public, and to whom I am indebted for much assistance in the prosecution of my enquiries. Mr. J. Harold appears to have studied very closely the conditions of trade in India; his intimate knowledge of the various products and of the trade routes of Northern India is remarkable, considering that he has never visited the country. It is this gentleman who suggested to me the advantages that might result if manufacturers in England would send goods to India to be exchanged by a system of barter at Paris, and at large entrepôts of trade for the raw products of the country, a proposal to which I have made allusion elsewhere. Messrs. Harold and Brassey, I believe, have it in contemplation to adopt the plan, and I was shown samples of woollen and other fabrics that the firm proposed to send to large towns in Northern India to be exchanged for the raw products of the country. If the scheme is adopted by them, I am sure the spirited efforts of Messrs. Harold and Brassey will deserve all the encouragement that can be afforded by the Local Government.

I would also draw attention to the letters of Messrs.

William Weild and Company, machine-makers of Manchester, who are now engaged in preparing machinery for the manipulation of the China grass fibre. When recently at Manchester, I was informed by one of the partners that the firm was prepared to expend some thousands of pounds in perfecting the machinery, so assured were they of the excellence of the fibre, of its capabilities and of its adaptability for the English market.

There will also be found a letter from Mr. Taylor Burrows, who was long engaged in the cultivation and manufacture of various fibres in America, and who has had a large experience in the treatment of China grass in this country. He gives it as his opinion that the want of adequate machinery for the manufacture of the fibre is the only reason why China grass has not forced its way into public favor.

While manufacturers at Home appear fully alive to the importance of the China grass fibre, and would probably avail themselves of all the supplies of this fibre that may hereafter be shipped from India, I do not see any present prospect of their taking the initiative and adopting any measures towards facilitating the production of the fibre. The Lancashire manufacturers, if their sentiments are rightly represented by the Manchester Chamber of Commerce, profess a deep interest in the development of the resources of India, and a desire to aid in removing all hindrances to commerce. But as with individuals, so with communities—self-interest forms a very strong motive power for action. Lancashire's great interest in India commenced when there was a desire, and a neces-

sity, to secure that country as a cotton plantation to supply the deficiency created by the collapse of the markets in the Southern States owing to the civil war in America. But the Southern States are now fast recovering, and with the advantage of Chinese immigration for the supply of labour, there seems every prospect of the country being brought to a power of production far greater than was enjoyed before the War of Secession. As the result of my observations while in Liverpool and Manchester, there seems to me a disposition among the manufacturers to rely more upon the American market, and to think less and less of Indian cotton. As a consequence, there is not now so deep an interest in the development of the resources of India.

From—J. HAROLD, Esq.

In the *Manchester Guardian* of to-day, I notice the publication of a copy of a letter which you had addressed to the Secretary of the Manchester Chamber of Commerce, respecting the cultivation of China grass in the Kangra Valley.

If, when the documents you mention are returned to you, you could favor me with a perusal of them I should feel greatly obliged; or if you would kindly request the Secretary of the Chamber to send them to the above address when they have served their purpose at Manchester, I would guarantee their safe return to you.

I may mention that I am in frequent communication with Mr. T. D. Forsyth, our Commissioner at Jullunder,

who, as you are no doubt aware, takes a warm interest in the development of the Central Asian trade; and only on Thursday last, I had a letter from Major White, of the Dhurmsala Tea Plantation, wishing to act for us as agents in that district in the place of Captain G. Duff, who had been recommended to us by Mr. Forsyth, but who, from his having accepted an appointment under Government in connection with the Forest Department, was precluded from acting for us.

The question of introducing China grass as a material in connection with our textile fabrics has long engaged my attention, and I am now in correspondence with a friend in Ghurwal respecting it.

I take the liberty of enclosing the card of my firm and to remain, &c.

From—J. HAROLD, Esq.

The specimens of China grass have just come in from Manchester. In the morning I will see the President of the Chamber of Commerce in reference to their exhibition among the members.

In the meantime, if you will kindly let us have an introductory letter similar to that you sent to the Secretary of the Manchester Chamber, I should feel obliged.

After they have been done with here, I will have the specimens taken to Huddersfield and Wakefield, in both of which towns we have correspondents, if you will grant

the requisite permission. I think they will create more interest there than in Manchester, being better adapted for the Yorkshire industry (woollen) than that of Lancashire.

From—J. HAROLD, Esq.

This morning I have had a long interview with the Chairman of our Chamber of Commerce. He evinced a very warm interest in the specimens of China grass, especially those which we coloured, and will exert himself to bring the subject prominently before our members.

He also suggested that, as the British Association was going to hold its annual meeting in Liverpool this year (September), it would be a favourable opportunity for you to read a paper on the trade products &c., of that part of India in which you are located, if you are so disposed,

I enclose you a cutting from one of our local papers which seems to have a bearing on the subject you mentioned in a former letter.

From—J. HAROLD, Esq.

I will take care that you have six copies of the report of the Chamber's proceedings, respecting the China grass. I was yesterday at a Committee meeting of the Council, explaining the objects of the Indian Government, in offering the premiums, &c. A meeting also of the Cotton Brokers' Association was held in the same room, the members of which were exceedingly interested in the specimens. You shall have pieces of all the fabrics I have to send to India.

By the last Bombay mail, I see that at least *one machine* has been sent in, which appears to answer the purpose. In a few days, a preliminary notice will appear in the papers calling public attention to the specimens on view at the Chamber of Commerce.

From—Messrs. HAROLD BRASSEY & Co.

We have to acknowledge the receipt of your letter of the 30th April, referring to the subject of China grass cultivation in the Kangra Valley.

With this communication we also received specimens of the fibre, in its various stages of preparation by hand labor, which have been grown in the Ram Bagh, in the Kangra District.

Conceiving the subject to be one of primary importance to the manufacturing interest of the country, we placed ourselves in communication with the President and Council of the Liverpool Chamber of Commerce. The value of the fibre, as an article of trade, was at once recognized, and the Council, in order that the fullest publicity might be given to the subject and to the premiums offered by the Governor General of India for the best machines for rendering the fibre available as an article of export, granted permission for the exhibition of the specimens in the Chamber; while there they attracted much public attention, as well among brokers as merchants; and it was generally conceded that the article, if regular supplies could be depended upon, would become

one of great importance to the manufacturing industry of the country.

The Council of the Chamber communicated also with the Chambers of Leeds and Bradford, to whom specimens of the grass have been forwarded at their request.

With the view of showing the full capabilities of the fibre for manufacturing purposes, we procured a large assortment of textile fabrics, as manufactured from it in this country. These were of considerable extent and variety; and, being exhibited simultaneously with the specimens of the grass in its manufactured state, afforded convincing proof of the wisdom of the Indian Government in offering so liberal a premium for the invention of a machine adapted to prepare the grass properly for the Home markets.

In compliance with your request, we beg to place these patterns at your disposal, with the view to their being forwarded to the Punjab Government. We accompany these with a specimen of the fibre manufactured by English machinery in England, which will, we believe, prove specially interesting, and show that with proper care it may become a substitute for the much more expensive article, silk.

We may add that the Members of the Council, while bearing testimony to the commercial value of this particular product, gave unanimous expression to the gratification they felt in witnessing the deep interest which the

officials in India generally are taking in the development of the natural resources of that vast country.

From—Messrs. WILLIAM WEILD & Co.,

Yesterday we had the pleasure of inspecting the various samples of the China grass you sent the Manchester Chamber of Commerce.

We are wishful of giving the matter our special attention, and, if possible, to produce machinery to manufacture the same, so as to make it a marketable commodity. To enable us to do so, and for experimenting purposes, it would greatly assist us if you could send a quantity of the raw material; also samples same as you sent the Chamber of Commerce, with the exception of the dyed samples, along with any other information you may think desirable.

We may mention that our Mr. Weild had considerable experience some years ago in trying to extract the fibre from the plantain tree or bread fruit, and other trees grown in India; also for the last 25 years, he has given manufacturing machinery in all its branches special attention.

From—Messrs. WILLIAM WEILD & Co.,

In our last we owned receipt of your parcel; since then we have been giving the subject our special attention, and have pleasure in enclosing you a sample of our experiments so far for opinion.

*Particulars of sample.*—After the fibre was taken from the stick, the weight was 140 grains; and by putting it through its operation, the enclosed sample came out, showing the weight to be 70 grains; consequently it shows that the fibre contains 50 per cent. mucilage.

As near as we can make out, the cost of bringing the fibre like the enclosed sample will be 1d per lb.

The white sample we got roughly bleached; but the brown sample is just in its raw state.

As yet we have not written to Mr. Montgomery for the quantity of the fibre, being desirous to hear your views on our first experiments; also if the fibre was brought by manufacture like the enclosed sample at a cost of about 1d. per lb, if it would be what is required by the Indian Government.

From—Messrs. WILLIAM WEILD & Co.,

We duly received yours of the 14th instant, for which accept our best thanks, and were pleased to hear that our first trial meets your approbation. The only information we have on the subject in respect to conditions and requirements is what we gathered from the *Manchester Examiner* and *Times* paper of April 9th, wherein is inserted a copy of your letter of April 4th that you wrote to the Secretary of the Manchester Chamber of Commerce; and your letter says that the Indian Government have offered a reward of £5,000 for the invention of machinery required for the manufacture of fibre from

China grass; therefore would esteem it a special favor, if you have any further papers you could send us for perusal, so that when we try it on a more enlarged scale we may be better able to watch all points, and be in a better position, after perfecting the different machinery, to lay a proper statement of cost, &c., before the authorities.

By this mail we are writing to Mr. Montgomery, asking him to send us over a ton of the raw material to manufacture into fibre; also, to further our ends, we are sending him a full report and copy of our correspondence up to this date, which, we sincerely hope, will be in accordance with your views.

We should like to be informed if you think it desirable we should get some of the fibre manufactured, say, into yarn, some wove into cloth, also some of the fibre simply bleached like the sample sent the other day, but of course with more care, and some of the fibre left in its natural state after manufacture; or is it sufficient that we simply bring it into its raw natural state, same as the brown sample sent?

We should like to know also, if possible, if the manufacture of the fibre has been tried in India, and how far they have progressed,—*viz.*, if they have used any machinery at all, or if they have only simply manufactured it by hand and brought it only to the state like the samples you sent the Chamber of Commerce, which we saw. Many thanks for your past kindness, and soliciting your reply at convenience, &c.

From—Messrs. WILLIAM WEILD & Co.,

We duly received your two kind favors, and beg to say that your first as well as your second would have received earlier attention, had our Mr. Weild not been away at the seaside on account of health.

We have gone carefully into the matter respecting the utility of extracting the fibre from the raw China grass plant, and have come to the conclusion that the staple, if properly manipulated, and the fibre brought out in manufacture at a cheap rate, so as to be able to be manufactured into cloth, &c., by the same system and machinery as is used in cotton manufacture, that it might be easily put into the market in England and elsewhere, and in our opinion, seeing that the fibre is of such a great length as compared with cotton that probably it might be mixed with the shortest staple cotton, so as to make yarns equal to those made out of the best sea island cotton, and moreover that the China grass fibre is so exceedingly strong, it would be a pity to weaken it in manufacture, consequently it is a great point to observe in the preparing of the fibre not to weaken it.

We are only too sorry that just now we are unable to give you any statistical information, or give you any particulars respecting our method on account of its not being as yet complete, but you may rest assured that you will be the first we shall explain and show you our whole process in operation, that is, providing we can manage to get a sufficient supply of the raw material.

We have received a long and very kind letter from Mr. Montgomery, also a parcel weighing 3lbs. of bark, which, we think, in the first place, will be quite sufficient for experiment, which we purpose doing shortly, taking care to get an accurate idea of the cost.

From—T. BROWNING, Esq., Secretary, Chamber of Commerce, Manchester.

Agreeably with your request I have to-day forwarded by rail to Messrs. Harold Brassey and Company, Liverpool, the specimens of the China grass and the accompanying documents which you were good enough to send down for the inspection and information of the Chamber.

The only means by which the Chamber could possibly promote the introduction of the grass for commercial purposes was by giving publicity to your proposals through the local press, and there being nothing in the letter you forwarded which might be assumed as addressed to the Chamber exclusively, as the best method of introducing the subject to public notice your letter was forwarded to the papers. I shall regret if in adopting this course, without in the first consulting you, it should have your disapproval.

We have had several visitors at the Chamber to inspect the specimens, and, as it would appear, the grass is by no means unknown to our manufacturers.

A Mr. Taylor Burrows of this city has sent a specimen also for inspection, and refers to a machine he had at work at Nienragua for cleaning the "Cobarya" and Peta fibre, and which he does not doubt would clean the China grass equally well.

I have referred him to you for any information he may request.

From—WILLIAM BLOOD, Esq., Secretary, Chamber of Commerce, Liverpool.

To—MESSRS. HAROLD BRASSEY & Co.

In answer to your letter of the 17th May, addressed to the President, I am to acquaint you that your communication, together with the samples of Rhea or China grass in its natural state, in different stages of manufacture, and as dyed by the Natives of India, forwarded to you by Major E. Paske, Deputy Commissioner of Kangra Valley in the Panjab, have been before the Committee on Colonial and Foreign Trade, and the Council of the Chambers.

The members of the Committee and of the Council at the meeting referred to manifested the warmest interest in the subject of your letter, and in the specimens of China grass to which it referred, and I am to add that the Council were glad and happy to comply with the request of Major Paske to introduce the samples of the grass to the notice of the members of the Chamber. The

attention of the Chambers of Commerce at Leeds and Belfast has also been invited to the China grass.

The grass has been in view for several weeks here, and has been visited by a large number of persons.

*Rhea or China Grass.*

The proceedings of the Colonial and Foreign Trade Committee contained a letter from Messrs. Harold, Brassey and Company, stating that Major E. Pasko, Deputy Commissioner for Kangra, had forwarded them samples of the Rhea or China grass in its native state, in its manufactured state, and as dyed by the Natives of India, with the request that they might introduce it to the notice of the various Chambers of Commerce. The fibre was prepared at a small plantation in the Punjab. The tract of country over which it could be grown was unlimited, the only obstacle being the want of suitable machinery for the preparation of the fibre for transmission to the Home market, the cost of the preparation by manual labour being found too heavy. The writers of the letter asked the sanction of the Chamber to exhibit the specimens in the rooms of the Chamber, and to use their best efforts to draw public attention to them. The Committee recommended that this should be done. The grass, it is stated, when properly manipulated, forms one of the most durable and silky filaments. The Government of India, impressed with the favourable character of the soil and climate of that country for its cultivation, has offered the magnificent premiums of £5,000 and £2,000 for the two machines which shall most efficiently

prepare this beautiful fibre for the Home markets. Mr. Trimble, who moved the proceedings of the Committee, said the cost of preparing the fibre of the grass by manual labour was great, and the object of the Indian Government was to have machines produced for its preparation at a cost not exceeding £15 per ton, so that it might be brought into the English market at a cost of something like £50 per ton. Mr. Patterson said the importance of the article could hardly be exaggerated. The Council decided to call the attention of the Chambers of Commerce of Leeds and Belfast to the product, and to the fact that the Indian Government were offering prizes for machines to prepare it for the market.

From—T. BURROWS, Esq.

I called at the Chamber of Commerce in this city a few days ago, and saw the *China grass* fibre in its various stages, and submitted to Mr. Browning a small piece of same *combed*, which I have had in my possession some time. I also stated to him that I had had a machine in Nicaragua, which would cleanse the fibre thoroughly and expeditiously.

In 1867, in company with a gentleman in San Francisco, I tried to introduce the *China grass* culture into California, the low flat lands of Sacramento valley being peculiarly adapted for it, but for several reasons failed to do so. At the time a company was formed in San Francisco, calling itself the California Commercial and Manufacturing Company, of which I was offered the

management at the works. They purchased a large property at San Rainen near Leon in Nicaragua, where I proceeded; and after getting the land to some extent (nearly 2,000 acres) planted with the Cabrya fibre (a kind of jute), the Company found itself short of money and collapsed.

During this time, however, I had got my machine to work, and thoroughly tested it in every way, on the various fibres of the country, such as Cabrya, Pita, and Pinnela, and found that with a little modification (which I could not carry out for want of suitable tools) it cleaned away the woody matter from the fibre in a manner highly satisfactory. Unfortunately the China grass which we were expecting from Japan had not arrived before the Company failed, so that I had no means of trying it with the machine.

I have had a large experience in the treatment of *China grass* in this country, both in bleaching, spinning and manufacturing it. In fact, I was connected with Messrs Marshall and Company, when they first introduced the fibre, Mr. Dahman having stopped at my house several weeks, when we tried various experiments on the fibre.

As a fibre, it is in good favor with manufacturers, but the price of the *raw material* has hitherto been a serious obstacle in its way; this can only be removed by *cheap production*. The fibre itself *grows cheap*, but however cheap it is raised, and however cheap labor may be,

yet without adequate *machinery* it will never become a really *commercial article*.

This is the only reason why China grass has not forced its way into public favor. It ought to be offered here at £30 or 40 per ton, when it would in a short time become a *staple article of commerce*.

The machine I can make would cost, say £200 or £250, and with it I would undertake to produce say 500lbs. and upward daily of cleaned fibre; four men will work a machine well, so that with five of them in a plantation, a good supply of the material could be obtained *cheap*.

A most important consideration in the production of this fibre is *easy transport* for shipment, so that lands not far from *the sea* or bordering a good navigable river are desirable.

If the subject be worth your attention, I shall be glad to hear from you at your leisure.

From—T. H. THORNTON, Esq., D. C. L., Secretary  
to the Government of the Punjab.

To—Major E. PASKE, on leave, Penmain Manor,  
North Wales.

I am desired by the Hon'ble the Lieutenant-Governor to acknowledge the receipt of your letter of the 19th

September last, received through Her Majesty's Secretary of State and the Government of India, and to convey His Honor's thanks for your papers, and the samples of fabrics made from the Rhea fibre.

2. Copy of your letter and the samples will be transmitted, as suggested by you, to the Agri-Horticultural Society of the Punjab.

**Publication of Weekly Statements of the Prices of Grain in the Upper Provinces.**

There has been a good deal of correspondence between the Government of India and the Government of the North-Western Provinces on the subject of the continued publication of the weekly returns of rates ruling for various kinds of grain in the markets of those provinces.

The Lieutenant-Governor considered the expense of preparing and publishing those statements very heavy, that the necessity for the returns had passed away, that the weekly statement should be dispensed with, and that a monthly price current would be sufficient for all practical purposes. The Government of India however thought it inexpedient to discontinue the publication, but directed the gratuitous distribution to be greatly curtailed, if not altogether done away with, and the expenses to be largely reduced.

The correspondence having been submitted to the Chamber, the Committee forwarded the following reply :—

*From Chamber of Commerce to Govt. of India.*

*Calcutta, 26th October 1870.*

I am directed by the Committee of the Chamber of Commerce to acknowledge the receipt of your letter No. 4528 of the 5th instant on the subject of the continued publication of weekly statements of prices current in northern India.

The Committee desire me to express their obligation to Government for the liberality with which that publication has been furnished for distribution among members of the Chamber.

The statements have been exceedingly useful, and although the Committee lately requested the Government of the North Western Provinces to discontinue the usual supply to the Chamber in consequence of the special necessity for these reports having passed away, they are of opinion that, with the view to preserve a series of valuable statistical records, the weekly statement should not now be dropped.

The publication has been maintained for several months; it has been organised after considerable experience; and it would be difficult perhaps to restore it if its reissue were hereafter rendered expedient.

The Committee take the liberty of recommending that these statements should be published in either the "Gazette of India" or "Calcutta Gazette," in addition to the official Gazettes referred to in the 3rd para of Government of India letter of 10th June last to the Government of the North-Western Provinces.

#### Bar Silver.

The Mint Master of Calcutta, in a circular dated 16th January last, recommended importers of silver bullion to limit the thickness of ingots to  $2\frac{1}{2}$  inches, as it was difficult to cut them of larger size; and as it was much to their advantage to have silver cut instead of melted, he hoped a proper representation would be made by them to their Home and Foreign Agents to enable him to facilitate bullion operations, especially at times of large importations.

The Committee forwarded a copy of Colonel Hyde's circular to Messrs. Pixley, A bell, Langley and Blake, bullion brokers, London, for their information and guidance.

#### Piddington Fund.

The Committee gladly record two most liberal contributions to this Fund—*viz* Rs. 677-2-5 col-

lected by the Shanghai Chamber of Commerce; and Rs. 982-8-0 amount subscribed by members of the Asiatic Society and collected by a Committee of the Council appointed for that purpose.

#### Address to Sir Wm. Grey.

In view of the approaching retirement of the late Lieutenant-Governor of Bengal, the Committee suggested to the Members of the Chamber some recognition of his long career of service, and especially of the interest taken by him in the Commerce of Calcutta. The proposition met with cordial approval, and upon the 27th February the Chamber had the pleasure of presenting to Sir William Grey a valedictory address, which, together with his reply, will be found herewith. The Committee have reason to know that the late Lieutenant-Governor was much gratified with this mark of appreciation on the part of the Chamber, and they have taken the necessary steps to give practical effect to his compliance with their wish that his Portrait should be taken to be placed in this Hall.

#### The Address.

TO THE HON'BLE SIR WILLIAM GREY, K. C. S. I.  
*Lieutenant-Governor of Bengal.*

HONORABLE SIR,

We, the undersigned, Members of the Bengal Chamber

of Commerce, desire to convey to your Honor the expression of our sincere regret at your impending resignation of the high office you hold and early departure from this country.

It is needless for us to dwell upon the magnitude and importance of the duties and responsibilities devolving upon the Lieutenant-Governor of Bengal,—the most extensive of the Provinces of British India; but we desire to place on record our sense of the zeal and devotion with which you have discharged those functions, and to assure you that in our judgment the Administration now drawing somewhat prematurely to a close has been alike of signal advantage to the State and conducive to the enhancement of your own reputation.

As representatives of Commerce on this side of India, we tender to your Honor our cordial thanks for the interest you have shewn in all relating to its progress and development,—for the many opportunities you have afforded us of laying our views on subjects affecting it before the local Government,—and for the courteous and liberal reception you have at all times accorded to the recommendations and suggestions we have put forward on its behalf. To many of our wishes you have been pleased to give practical effect, and in those instances where you have felt unable to grant our requests we have never doubted the sincerity of the convictions which influenced your refusal.

To your Honor's Administration belongs the lasting credit of having afforded to the Port of Calcutta some of

the appliances and facilities which the requirements of its trade have for years demanded, and the absence of which has long been its reproach; and in the Port Improvement Trust lately created we recognise with gratitude an institution which has received a large share of your personal attention, one which is already doing good service, and the benefits of which, we are sanguine, will be still further appreciated when it enters upon the more extended sphere of operations contemplated for it.

We beg to assure your Honor that in leaving India you carry with you the esteem and respect of every member of this Chamber, and we venture to hope that in the retirement to which you are so well entitled it will not be otherwise than agreeable for you to know that by the merchants of this city your departure is viewed with unfeigned regret, and that your administration will long be remembered among them as characterised by the utmost integrity of purpose, unwearied diligence, marked ability, and a large measure of success.

Desirous of possessing some memorial of one to whom we feel honor is so justly due, we trust you will allow us to arrange for your Portrait,—to be placed in the Hall of this Chamber, where it will be preserved in commemoration of your distinguished public career, and as a token of the high regard in which your private character is held by those who now, with heartiest good wishes for your future welfare and happiness, respectfully bid you Farewell.

*The Reply.*

GENTLEMEN,

I think it can hardly be necessary for me to say how highly I appreciate the honor you have conferred on me in presenting me with this Address. It is indeed peculiarly gratifying to me, now that I am closing a residence of upwards of 25 years in this city, to receive such an honor from the Bengal Chamber of Commerce. One portion of my life here was spent in closer and more direct relations with your community than usually exist between members of my service and the public; and I assure you that there is no part of my career to which I look back with greater pleasure than the three years during which I was the servant of the Directors and the shareholders of the Bank of Bengal. For not only have I never, throughout my public service, received a more honorable testimonial than was conveyed in my election twenty years ago to the important office of Secretary and Treasurer of the Bank of Bengal, but I have, and always shall have, a grateful recollection of the kindness and confidence with which I was treated by the Directors of the Bank.

From my long residence in Calcutta then, as well as from my former direct connection with the commercial community of Calcutta, it is a cause of special gratification to me that, during my term of office as Lieutenant-Governor, the first practical steps should have been taken towards giving to Calcutta those conveniences and facilities which its large and valuable trade so much requires.

I can, in truth, take little personal credit for what has been done, but I regard it as one of many fortunate circumstances which have attended my administration that the work should have fallen to me to do.

You have correctly attributed to me a strong interest in the Port Improvement Trust. I have always held that when the Government considers it expedient and useful to invite the assistance of the non official community in any part of the executive administration, it can only secure that assistance in an efficient way by placing some real authority in their hands. Hence I was desirous to secure to the Trust by its constitution the largest degree of independent authority consistent with a general financial control by Government, and for the same reason I have considered that in practice the power of control as regards executive matters, which the actual constitution of the Trust gives to the Government, should be sparingly and cautiously exercised.

I fully share your belief that the Port Improvement Trust is already doing good service, and I heartily join in the hope you express that its operation will be equally satisfactory and beneficial to commercial interests when it enters upon the more extended sphere of operations contemplated for it, that is to say when the entire charge and conservancy of the port of Calcutta passes into its hands. The Government of India is, I have reason to believe, desirous to see this arrangement carried out, and I have suggested that it should take effect from the beginning of the next financial year. I shall look with

great interest to receiving hereafter in England an account of its practical working.

Gentlemen, I must thank you especially for the very kind and friendly spirit which breathes in every sentence of your address. I honestly feel that your praise is more than my just due, but I accept it gladly as an assurance that, even when I have been unable to meet your views, you have given me credit for being actuated by a single desire to do what seemed to me to be right.

I should not be satisfied to conclude this reply without expressing my grateful sense of the assistance which has, at various times, been so readily rendered to me by different members of your body. Whether in connection with matters in the interior of the country, or with matters in Calcutta, my communications with you have always been agreeable to me, and I hope have been sometimes attended with advantage to the interests you have represented. It has been said that the most difficult feature in the Government of Bengal is the large European element and the extensive European interests comprised within these provinces: I can most truly say that I have not found this to be the case.

I once more thank you for all the consideration I have experienced at your hands, and especially for this your last act of kindness. It gives me great pleasure to comply with the request contained in the concluding part of your address.

#### Changes in the Committee.

The past half-year has been attended with considerable changes among the members of Committee,—Messrs. Eldridge, Ross, Stirling and A. T. Ralli having been obliged to resign their seats owing to impending departure from India. To all these gentlemen the thanks of the Chamber are due; but the Committee, desire to place more specially on record the sense they entertain of the services rendered by Mr. Eldridge, who for more than seven years has continuously been on the executive of the Chamber,—the last four years as Vice-President. The Committee much regret the loss of a colleague who most worthily represented the large and important trade with which he is more especially connected, and gave to the interests of the Chamber generally his untiring and hearty support.

#### Members.

Messrs. Finlay, Muir and Co., Messrs. Wills, Edmands and Co., and Mr. Thomas Longmuir, *Manager of the Delhi and London Bank, Limited*, have been admitted by the Committee as members of the Chamber, subject to the usual con-

firmation ; and the following firms have ceased to be members :—

Messrs. Watson, Green and Hart,  
" Mackillop, Stewart and Co.,  
" Hajee Jackariah Mahomed and Co.,  
" Fornaro and Huni, and  
" Ramgopaul Ghose and Co.

**Funds of the Chamber.**

The half-yearly balance of the Funds of the Chamber amounts to Rs. 1,062-13-10 exclusive of the Reserve of Rs. 12,000 in 4 per cent. Government Securities.

J. R. BULLEN SMITH,  
*President.*

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APPENDIX.

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**FUNDS OF THE CHAMBER.**  
*Statement of the Funds of the Bengal Chamber of Commerce from*  
 1st November 1870 to 30th April 1871.

To Office Rent	Rs. 900 0 0	By Balance of 31st October 1870	Rs. 186 0 0
" Entertainment	7,033 5 0	Cash in Bank of Bengal	602 9 1
" Charges General	5,003 0 3	" in hand	880 9 1
	13,936 5 3		
Balance	687 14 0	Government Paper	12,000 0 0
Cash in Bank of Bengal	374 15 10	" Subscriptions	12,880 9 1
" in hand	1,052 13 10	" Interest for Current	9,210 0 0
	1,052 13 10	" Interest for 6 months	4,587 8 0
Government Paper	12,000 0 0	" 4 per cent. Govt. Paper for	240 0 0
	14,052 13 10	" Rs. 12,000	41 2 0
		" Sundry	14,078 10 0

Rupees 26,059 3 1

CALCUTTA, }  
 30th April 1871. }  
 H. W. I. WOOD,  
 Secretary.

**Statement of the Import and Export Tonnage of the Port of Calcutta from 1st January to 31st December 1870.**

For the Month of	IMPORT.										EXPORT.									
	BRITISH.		AMERICAN.		FRENCH.		ALL OTHER FOREIGN.		MONTHLY TOTAL.		BRITISH.		AMERICAN.		MERCHANT.		ALL OTHER FOREIGN.		MONTHLY TOTAL.	
	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.
January	78	78,084	3	3,716	2	1,287	...	...	83	83,086	79	69,073	3	2,410	4	2,730	5	3,141	91	77,064
February	57	56,405	1	653	2	1,602	3	1,724	63	62,384	75	72,518	1	1,000	3	1,287	4	2,811	82	77,606
March	54	53,081	1	1,130	4	2,628	...	...	59	56,748	68	64,372	3	3,041	5	1,886	2	1,200	76	70,540
April	55	55,044	1	919	7	3,506	...	...	63	60,469	68	58,095	1	1,321	6	2,922	...	...	64	62,343
May	69	76,127	6	5,960	7	3,814	2	914	84	86,815	36	40,717	1	1,380	8	3,783	...	...	45	45,889
June	39	43,473	7	8,217	5	2,707	...	...	51	54,396	60	55,169	5	5,157	5	2,762	...	...	60	63,108
July	30	39,877	5	5,758	4	2,118	...	...	48	47,753	49	54,160	2	2,438	3	1,784	...	...	54	58,376
August	50	51,131	4	4,279	11	5,624	2	1,348	67	62,382	30	39,998	6	6,788	7	3,289	...	...	62	50,075
September	61	59,710	4	4,455	4	1,732	...	...	69	65,897	53	61,724	4	4,016	8	4,278	...	...	64	60,018
October	90	77,789	3	3,240	4	1,586	20	4,394	126	87,019	20	30,442	3	3,972	7	3,383	...	...	40	37,797
November	31	32,063	1	741	6	2,677	4	1,908	42	37,379	64	64,034	4	4,157	4	1,475	2	181	74	69,847
December	35	34,817	4	3,466	6	3,218	...	...	45	41,501	46	45,906	5	6,857	5	2,579	30	3,022	86	56,964
Total	667	6,60,510	40	42,542	62	32,109	31	10,378	800	7,45,629	646	6,46,408	38	41,606	61	32,088	43	10,455	788	7,30,617
Number of Steamers from 1st May to 31st Dec.	163	1,30,561	...	...	9	8,881	...	...	...	...	161	1,35,935	...	...	6	7,342	...	...	...	...
Grand Total of Ships and Steamers	820	7,91,061	40	42,542	71	40,480	31	10,378	800	7,45,629	807	7,82,343	38	41,606	67	39,330	43	10,455	788	7,30,617





12. On guaranteeing Bills, Bonds, or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money ... 2½ per cent.
13. On *del-credere* or guaranteeing the due realization of sales ... 2½ "
14. On the management of Estates for Executors or Administrators ... 2½ "
15. On chartering ships or engaging tonnage for commitments for vessels to proceed to outports for loading ... 2½ "
16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agent's hands or not ... 2½ "
17. On procuring freight for a ship by a shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for owners, Captain, or charterers of a vessel upon the gross amount of freight, brokerage inclusive 5 "
18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... 5 "
19. On engaging troops for a ship to Great Britain or elsewhere, on the gross amount of passage money for rank and file ... 2½ "
20. On realising inward freight, inward troop, Emigrant, or Cabin passage money ... 2½ "
21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... 5 "
- If Opium, Indigo, Raw Silk, or Silk Piece Goods... 2½ "
- If Treasure, Precious Stones, or Jewellery ... 1 "

22. On effecting Insurances, whether on lives or property ... ½ per cent.
23. On settling Insurance claims, losses, and averages of all classes, and on procuring returns of premium ... 2½ "
24. On drawing, purchasing, selling, or negotiating Bills of Exchange ... 1 "
25. On debts or other claims when a process at law or arbitration is incurred in claiming them ... 2½ "
- Or if recovered by such means ... 5 "
26. On Bills of Exchange returned dishonored ... 1 "
27. On collecting House Rent ... 2½ "
28. On ship's Disbursements ... 2½ "
29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... 2½ "
30. On granting Letters of Credit ... 1 "
31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer not by purchase from one class to another ... ½ "
32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ½ "
33. On all amounts debited and credited within the year (less the balance brought forward) upon which no Commission amounting to 5 per cent. has been charged ... ½ "

25. Brokerage when paid is to be separately charged.

H. W. I. WOOD,

Secretary.

TONNAGE SCHEDULE for the PORT of CALCUTTA, adopted at the General Meeting of the Bengal Chamber of Commerce, held on the 28th May 1850. The Schedule came into operation from 1st January 1850.

ARTICLES.	Cwt. per Ton Nett.	Cubic feet per Ton.
Aloes, in Bags and Boxes	20	.....
Alum, in Ditto	20	.....
Aniseed, in Bags	8	.....
Avonroot, in Cases	.....	50
Asafoetida, in Bags and Boxes	20	.....
Apparel, in Boxes	.....	50
Bark, in Bags	8	.....
Bees' Wax	20 cwt. gross.	.....
Barilla	20	.....
Betel-nut	20	.....
Books	.....	50
Boxax or Tincal	20	.....
Brimstone	20	.....
Bullion	.....	at per cent.
Cake-lac, in Bags	16	.....
Camphor, in Cases	.....	50
Cardamoms, in Robins Boxes	8	.....
" " Boxes	.....	50
Cassia, in Boxes	.....	50
" " Bags	12	.....
China Root, in Bags	11	.....
" " Boxes	.....	50
Chiretia	.....	50
Cigars	.....	50
Cloves, in Bags	8	.....
" " Boxes	.....	50
Coal	20	.....
Coehinal	.....	50
Coffee, in Bags	18	.....
" " Casks	16	.....
Coral, Rough	20	.....
Cotton, in Bales of 300 lbs. each, 5 to the ton, not to exceed	.....	52
Cowries	20	.....
Cutch, in Bags	18	.....
Dates, Wet	20	.....
" " Dry	16	.....
Dholl	20	.....
Elephants' Teeth in Bulk	20	.....
Furniture	.....	50

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Garlic and Onions	13	.....
Ginger	16	.....
Gram	20	.....
Gums, in Cases	.....	50
Gunny Bags and Gunny Cloth	.....	50
Gunjah	.....	50
Hemp, in Bales of 300 lbs. each, 5 to the ton, not to exceed	.....	52
Hides, Buffalo, or Cow, Cured	14	.....
Hoofs, Horn Shavings and Tips	20	.....
Horns, Cow, Buffalo, or Deer	20	.....
Indigo	.....	50
Jute, in Bales of 300 lbs. each, 5 to the ton, not to exceed	.....	52
Lac Dye	.....	50
Lard	20 cwt. gross.	.....
Linsced	20	.....
Mace	.....	50
Machinery	.....	20
Metals	.....	20
Mirabolams	.....	16
Molasses	.....	20
Mother of Pearl, in Bags	.....	20
" " Chests	.....	20
Munjeet	.....	50
Mustard or Rape Seed	.....	20
Nutmegs, in Cases or Casks	.....	50
Nux Vomica	.....	16
Oats	.....	16
Oil, in Cases	.....	50
" " Casks	.....	4 bushels, per chest.
Opium	.....	16
Paddy	.....	20
Peas	.....	20
Pepper, Long	.....	12
" " Black	.....	14
Planks and Deals	.....	50
Poppy Seed	.....	20
Pitchcluck	.....	10
Raw Silk, in Bales	.....	10
Rattans for Dummage	.....	20
Red Wood Ditto	.....	20
Rhea, in Bales, per Ton of 5 B's. not cgdg	.....	52
Rice	.....	20
Roping in Coils	.....	50
" " Lanes and Twines, in Bundles	.....	16

ARTICLES.	Cwt. per Ton Nett.	Cable Feet per Ton.
Rum, in Casks	2 puncheons or 4 Hds.	52
Sulphur, in Bls. p. Ton of 5 Bls. not exgd.	.....	50
Sago, in Cases	.....	20
Sul-amoniac, in Bags	.....	20 cwt. gross.
"    Boxes	.....	20
Saltpetre	.....	20
Salt	.....	20
Sapan Wood for Dyeing	.....	40
Sealing Wax, in Cases	.....	50
Seed-lin, in Cases	.....	20
"    Bags	.....	16
Scania	.....	20
Shells, Rough, in Bags	.....	50
Shell-lin, in Cases	.....	16
"    Bags	.....	14
Silk Piece Goods	.....	50
Skins	.....	15
"    Country, in Cases	.....	20
"    Bags	.....	16
Stick Lac, in Cases	.....	60
"    Bags	.....	16
Sugar	.....	20
Tallow, in Cases or Casks	.....	20
Talc	.....	20
Tamarinds, in Cases or Casks	.....	20
Tapioca	.....	50
Tea	.....	20
Teel Seed	.....	40
Timber, Round	.....	50
"    Squared	.....	16
Tobacco, in Bales	.....	50
Tortoise Shells, in Chests	.....	16
Turmeric	.....	20
Wheat	.....	50
Wool	.....	50

N. B.—Goods in Casks or Cases to be calculated gross weight when paying freight by weight; and where freight is made payable on measurement, the measurement be taken on the Custom House wharf, or other shipping wharf within the limits of the Port of Calcutta.

H. W. I. WOOD,  
Secretary.

CALCUTTA,  
18th March 1868.

## MEMBERS OF THE CHAMBER OF COMMERCE.

Agostoni and Sgrandini.	Longman, Thos., <i>Manager, Delhi and London Bank, Limited.</i>
Aper and Co.	Lovell, H. T., <i>Super, P. &amp; Co. Steam Navigation Company.</i>
Anstetter and Co.	Lynch, Ronnie and Co.
Argenti, Schilzi and Co.	Macallister, R., <i>Agent, Tinsol Company.</i>
Atkinson, Tilton and Co.	Mackinnon, Mackenzie and Co.
Atkinson, John and Co.	Blackburne, Lyall and Co.
Ashburner and Co.	MacLachlan, Anderson and Co.
Anderson, D., <i>Manager, National Bank of India.</i>	Moran, W. and Co.
Balmer, Laxrie and Co.	Manassepe Boustanges.
Barlow and Co.	Pearce, Macrae and Co.
Begg, Dunlop and Co.	Playfair, Duncan and Co.
Bleeker, G. M.	Petroscichs Brothers.
Borsadalle, Schuller and Co.	Peel, Ross and Co.
Bushin, E. G.	Prestage, P., <i>Agent of the Eastern Steam Navigation Company.</i>
Casini, Lamoignons and Co.	Prawkissen Law and Co.
Carlihes Nephews and Co.	Preston, Alfred.
Cohn, Feilmann and Co.	Rail Brothers.
Colvin, Goerie and Co.	Rail and Mavorajani.
Cooke, Rome and Co.	Robert and Charriot.
Cochrane, S., <i>Manager, Agric Bank, Limited.</i>	Rentiers and Co.
Cameron, E., <i>Agent, Hong-Kong &amp; Shanghai Banking Corporation.</i>	Robinson, S. H.
Cox, Henry S.	Robinson, T. M., <i>Managing Director of the Royal Coal Company.</i>
DeSours, Thos. and Co.	Rose and Co.
Datschmidt, Grob and Co.	Schilzi and Co.
Ede and Hobson.	Schleper, Putz and Co.
Emshausen and Oesterley.	Schroder, Smith and Co.
Ewing and Co.	Schoene, Kilbann and Co.
Elliot, John and Co.	Shand, Farlie and Co.
Ezra, E. D. I.	Shaw, Jameson and Co.
Fergusson, J. H. and Co.	Smith, D. A. and Co.
Finlay, Hayes and Co.	Smith, Samuel, Sons and Co.
Finlay, Muir and Co.	Souryngear, J. S., <i>Agent, Oriental Bank Corporation.</i>
Frick, D. and Co.	Thomas, J. and Co.
Finlayson, D., <i>Off. Agent, Chartered Mercantile Bank of India, London, and China.</i>	Tanaka, Mexican and Co.
Gibson and Co.	Toshin, I. W. and Co.
Graf and Banziger.	Tanvaco and Co.
Graham and Co.	Elliman, Nicholson and Co.
Grinlley and Co.	Wattenbach, Helgers and Co.
Gubbey, Elias S.	Weinholt Brothers.
Henderson and Co.	Wyley, G. A., <i>Agent, Chartered Bank of India, Australia and China.</i>
Henderson, George and Co.	Whitney Brothers and Co.
Huber and Co.	Williamson Brothers and Co.
Jardine, Skinner and Co.	Weyer, E., <i>Manager, Comptoir D'Es-compte de Paris.</i>
Kathwell, Bullen and Co.	Wierman, Miller, Reid and Co.
Kelly and Co.	Wills, Edmunds and Co.
Ker, Dods and Co.	Wolff, Wilsons and Co.
Knowles, H., <i>Agent, Borneo Company.</i>	Yule, Andrew and Co.
Latapie, E. D. and Co.	

## MEMBERS.

Recher, Wm.—*Goshally, Assam.*  
Hamilton, Brown and Co.—*Mirzapore.*

Howard Brothers.—*Mirzapore.*  
Todd, Finlay and Co.—*Mirzapore.*

**RULES AND REGULATIONS**

OF THE

**BENGAL CHAMBER OF COMMERCE**

*Revised and adopted at a Special General Meeting  
held on Tuesday, the 10th July, 1866.*

- First* .... That the Society shall be styled "THE BENGAL CHAMBER OF COMMERCE."
- Second*.... That the object and duty of the Bengal Chamber of Commerce shall be to watch over and protect the general commercial interests of the Presidency of Bengal and specially those of the port of Calcutta ; to employ all means within its power for the removal of evils, the redress of grievances, and the promotion of the common good ; and, with that view, to communicate with Government, public authorities, associations, and individuals ; to receive references from, and to arbitrate between, parties willing to abide by the judgment and decision of the Chamber ; and to form a code of practice to simplify and facilitate transaction of business.
- Third*.... That merchants, bankers, ship-owners, and brokers shall alone be admissible as members of the Chamber.
- Fourth*.... That candidates for admission as members of the Chamber shall be proposed

- and seconded by two members, and may be elected by the Committee provisionally, such election being subject to confirmation at the next ensuing General Meeting.
- Fifth*..... That the subscription of firms and banks shall be 16 rupees per mensem, of individual members 10 rupees per mensem, and of mofussil members 32 rupees per annum.
- Sixth* ... That any member of the Chamber whose subscription shall be three months in arrears shall cease to be a member, and his name shall be removed by the Committee from the list of members after one month's notice of such default.
- Seventh*... That the business and funds of the Chamber shall be managed by a Committee of seven Members, consisting of a President and Vice-President and five Members, to be elected annually at a General Meeting of the Chamber in the month of May ; the President, or, in his absence, the Vice-President being ex-officio Chairman of the Committee, and in the absence of the President and Vice-President, the Committee to elect its own Chairman. Four to form a quorum.
- Eighth*.... Annual elections of President, Vice-President, and members of the Com-

mittee shall be determined by a majority of votes of members, such votes being given in voting cards to be issued by the Secretary,—numbered and bearing his signature; and no voting card shall be received for such purpose unless so authenticated: and all vacancies created by the absence of the President, Vice-President, or any of the members of the Committee from the Presidency for three months or by departure for Europe, or by death, shall be forthwith filled up, and the election determined by votes to be taken as above and declared by the Committee.

- Ninth*... That parties holding powers of procuracy shall, in the absence of their principals, be eligible to serve as members of the Committee.
- Tenth*... Two members of a firm or representatives of a bank shall not serve on the Committee at the same time.
- Eleventh*. That the Committee shall meet for the purpose of transacting such business as may come within the province of the Chamber at such times as may suit their convenience, and that the record of their proceedings be open to the inspection of

members, subject to such regulations as the Committee may deem expedient.

- Twelfth*. That all proceedings of the Committee be subject to approval or otherwise of General Meetings duly convened.
- Thirteenth*. That a half-yearly report of the proceedings of the Committee be prepared, printed, and circulated for information of members three days previous to the General Meeting, at which such report and proceedings of the Committee shall be submitted for approval.
- Fourteenth*. That the Secretary shall be elected by the Committee; such election to be subject to confirmation at the next ensuing General Meeting.
- Fifteenth*. That General Meetings of the Chamber shall be held at such times as the Committee may consider convenient for the despatch of business.
- Sixteenth*. That any number of members present shall be held to constitute a General Meeting, called in conformity with the Rules of the Chamber for the despatch of ordinary business.
- Seventeenth*. That on the requisition of any five members of the Chamber, the President, or, in his absence, the Vice-President, or

Chairman of Committee, shall call a Special General Meeting to be held within 15 days subsequent to receipt of such requisition.

*Eighteenth.* That every subscribing firm or bank shall be entitled to one vote only, and that the Chairman of Committee and Chairman of General Meetings and Special General Meetings shall have a casting vote in cases of equality of votes.

*Nineteenth.* That parties holding powers of procuration shall, in the absence of their principals, be entitled to vote.

*Twentieth.* That voting by proxy shall be allowed; provided proxies are in favour of members of the Chamber.

*Twenty-first.* That the Chamber reserves to itself the right of expelling any of its members; such expulsion to be decided by the votes of three-fourths of members present in person or by proxy at any Special General Meeting of the Chamber convened for the consideration of such expulsion.

*Twenty-second.* That strangers visiting the Presidency may be admitted by the Committee as honorary members for a period not exceeding two months.

*Twenty-third.* That no change in the rules and regulations of the Chamber shall be made except by the votes of a majority of the members of the Chamber present in person or by proxy at a Special General Meeting to be held after previous notice of three months.

