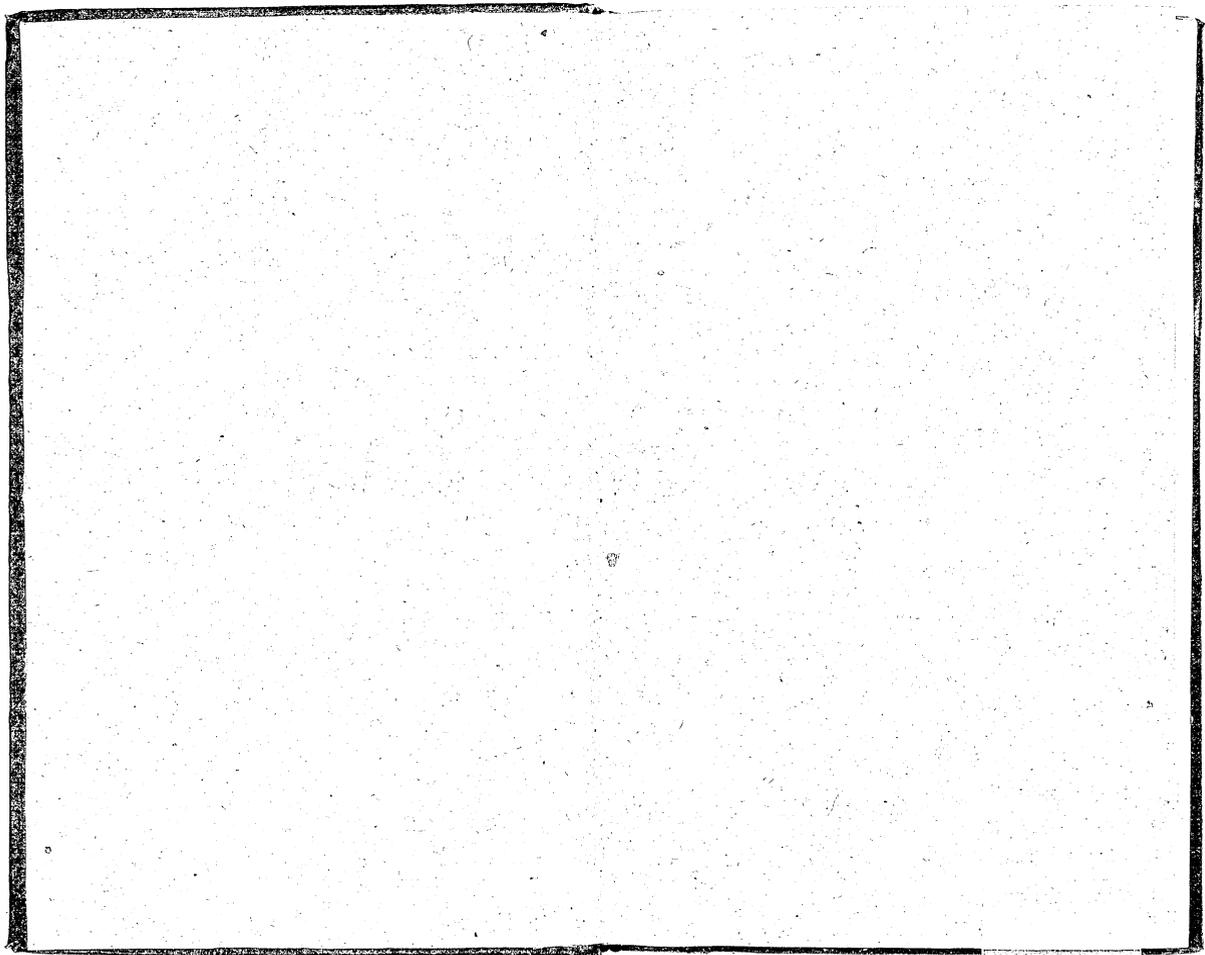


REPORT
OF THE
BENGAL CHAMBER OF COMMERCE
FROM 1ST NOVEMBER 1874 TO 30TH APRIL 1875



F

R E P O R T

OF

T H E C O M M I T T E E

OF THE

B E N G A L C H A M B E R O F C O M M E R C E .

From 1st November 1874 to 30th April, 1875.

Calcutta:

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*Proceedings of the half-yearly General Meeting
of the Bengal Chamber of Commerce held on
Wednesday, the 5th May 1875.*

J. C. MURRAY, ESQUIRE, *President*, in the Chair.

THE CHAIRMAN addressed the members as follows :

Most of the subjects handled in our report were touched upon by me at our last meeting, and it is not necessary, therefore, to detain you many minutes to-day. There are only two points in the report to which I would draw your attention. You will see that the Committee have taken up what would appear to be cases of private hardship ; but as they both involved questions of correct interpretations of the law, they affect us all as a body ; and it is only therefore the old policy of the Chamber called into more active operation than is usually seen in a single report. Any case of interest generally to merchants, or in which a principle is contended for, has always received immediate notice and support from the Committee.

The next point is the somewhat changed relations between us and the Customs authorities. Formerly there was, as a rule, perfect harmony and accord between us; but we have lately had more than one occasion to appeal to Government against the action of the Collector, and even of the Board of Revenue itself. There are none of us who have not, to a greater or less degree, experienced the difficulty that now exists in the transaction of our Custom House business, owing to the arbitrary, and at the same time useless, changes that have been lately made, and the high-handedness with which the Customs law is now administered. No one who has read the last notification in the papers from the officiating Collector, bristling all over, as it is, with threats of fines and penalties, or who will read the record of the two cases as stated in our report, will any longer wonder at the widespread dissatisfaction that is everywhere expressed. Customs, I believe, are financially under the Imperial Government; administratively, however, they are under the local authorities. It would be matter of congratulation with us all if the Supreme Government would "delocalise" the management, or, in some way, infuse into the administration a little of its own more liberal and enlightened policy.

I must briefly glance at one subject not in our report. Recent legislation in India regarding con-

tracts, and some decisions relating thereto, are matters which concern us all very closely, as to whether or not the safeguards and precautions we have hitherto adopted are sufficient to protect us against wrongful attempts to evade just liabilities.

I have now to move that the Report of the Committee of the Bengal Chamber of Commerce, for the half-year ended 30th April 1875, be received.

The resolution was seconded by Mr. Morison, and carried.

It was then proposed by the Chairman, seconded by the Vice-President, and carried,—

That the Committee's conditional election of Messrs. Nicol, Fleming & Co., as members of the Chamber of Commerce, be confirmed.

The Chairman then called upon Messrs. R. C. Noble and Edward Clarke, the scrutineers, to declare to the meeting the result of the election of office-bearers for the following year.

Mr. Noble said that the following gentlemen were elected: Mr. E. C. Morgan, *President*, Mr. H. F. Brown, *Vice-President*, Messrs. J. Flemington,

J. Morison, N. Macmichael, H. B. H. Turner, and
J. A. Negroponte, members of the Committee.

Mr. Thos. Apar proposed that the cordial thanks of the Chamber of Commerce be given to the Committee for their services during the past half-year.

The resolution was seconded by Mr. H. F. Brown, and carried.

The Chairman thanked the members on behalf of himself and his colleagues for the vote of thanks which had been passed. He was painfully aware of shortcomings, but with the strong Committee they now had, there could be no doubt that such arrears as there were would be wiped off. There were two special points to which he wished to draw the attention of the in-coming Committee; one was the Octroi duties,—a matter to which his attention had been directed more than two years ago, but which he had not had sufficient time to consider: but there were ample papers in the Chamber and elsewhere for the purpose of giving information to the Committee on the subject.

The second was the state of the Paper Currency, to which his attention had lately been called, and which was a most important point. He found

that the Bank of France had an issue of 102,000,000 in notes in circulation, and had gold in reserve of 62,000,000; yet this sum was not found strong enough as a reserve. In India we had in circulation in 1874 nine and a quarter millions in notes, and a reserve in bullion of only three and a half millions, which was barely 30 per cent. The latest returns on 5th February showed that, while the paper currency in circulation amounted to eleven millions, the reserve in silver was only four millions. It was true the amount was made up in the reserve in Government Securities, but these were not convertible. This was an important matter, and he hoped it would engage the attention of the Committee. He begged to thank them again on behalf of himself and his colleagues for the vote of thanks that had been offered.

H. W. I. WOOD,

Secretary.

BENGAL CHAMBER OF COMMERCE.

Report of the Committee for the half-year
ended 30th April, 1875.

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

The Budget for 1875-76.

The budget of imperial revenue for 1875-76 was published on the 13th March, unaccompanied however by any Resolution of the Government of India on the general financial position of the country.

The statement by the Honorable Sir William Muir, Financial Member of Council, discloses some interesting and important facts, and the conclusions are satisfactory on the whole.

The adjusted accounts for 1873-74 exhibit a surplus of a little over 2 millions sterling, but the

charges on account of the famine and for reproductive works converted that surplus into a deficit of nearly $5\frac{1}{2}$ millions.

For the year ended 31st ultimo the figures again shew a surplus of nearly 2 millions, but the continued exceptional and extraordinary expenditure reverse the position and a deficit of about £4,600,000 is the result.

The cost of the famine in Bengal is estimated at about six millions sterling.

For the year 1875-76 the Budget estimates a deficit of £3,800,000, after allotting £4,300,000 for reproductive works.

To provide for that large disbursement and to maintain a sufficient reserve, or cash balance, a loan of $2\frac{1}{2}$ millions sterling will be raised in India; this, however, will not be a very heavy addition to the funded debt of the country, already amounting to about 120 millions sterling. The necessity of increased taxation will thereby be avoided; and the declaration that no fresh burdens are to be imposed this year is a gratifying evidence of the desire of Government not to press with undue severity on the operations of commerce or the resources of the people.

Revision of Customs Tariff.

The Committee appointed to revise the Customs Tariff began their sittings early in January and their report, with the alterations recommended, has been duly submitted to Government. It is still under consideration and no action has been yet taken beyond the mention in the statement of the Financial Member of Council that the estimate for the returns from Customs was based on the report.

Proposed abolition of Customs duties on Cotton Yarn and manufactures imported into British India.

A communication from the Manchester Chamber relative to the expediency of imported cotton yarn and goods being totally relieved from the duties to which they are now subject was acknowledged by the Committee in the following reply:—

From Bengal Chamber of Commerce to Manchester Chamber of Commerce.

Calcutta, 22nd December, 1874.

I am desired to acknowledge the receipt of your letter of the 12th of last month, forwarding copies of the reply given by Her Majesty's Secretary of State for India to the deputation of the Directors of the Manchester Chamber of Commerce relative to the abolition of Customs duties on Cotton Yarn and manufactures imported into British India.

In conveying their thanks for your communication and its enclosures the Committee of this Chamber direct me to inform you that they have given careful consideration to the subject of your representation in all its bearings.

The points to which you draw their particular attention possess special interest, and the admissions by the Secretary of State afford good ground for the belief that a favorable position of the finances of this country may eventually result in the successful termination of the movement initiated by the Manchester Chamber.

In the meanwhile it is desirable to obtain a more equitable tariff of fixed values for duty than that which has been in force the last four years, and the accompanying papers will advise you that a Committee has been appointed for its revision and the submission of their views as to the influence of duties on Cotton Goods and Yarn.

Proposed alterations in Telegraph Regulations.

It will be noticed from the concluding portion of the following correspondence that the Government of India have forwarded to Her Majesty's Secretary of State the Committee's suggestions regarding future regulations for transmission of messages by telegraph from India to Europe.

The rules which were revised in 1872 will probably be amended at the conference to be held shortly at St. Petersburg; and in anticipation

of that meeting, at which the Government of India will be represented by the Director General with instructions from the Secretary of State, the Committee have recorded their views on the subject. They are content to let the existing system remain undisturbed, but should it be altered from the use of *letters and figures* to the use of *figures exclusively* they have applied for the introduction of at least *five figures as the equivalent of one word*: they have also submitted that the present charges for transmission press heavily on the commercial public who are the largest contributors to telegraph traffic, and that a sensible reduction in the rates would not only be a reasonable concession, but would lead to more frequent use of the telegraph and probably appreciably increase the revenue of that branch of the public service.

From Chamber of Commerce to the Govt. of India.

Calcutta, 21st January, 1875.

The Committee of the Chamber of Commerce have had a lengthened correspondence with the Director General of Telegraphs in India regarding the admissibility of code messages for transmission under the provisions of the existing convention concluded at Rome in 1872.

There was a material conflict of opinion between the Director General and the Chamber of Commerce on the

subject, and eventually the arrangements under which messages were received and transmitted were allowed to remain undisturbed for the present.

In communicating that result, the Director General wrote as follows :—"I have decided to let matters stand as they are and to take no further action towards restricting the license hitherto tolerated until the St. Petersburg conference meets. Then doubtless measures will be suggested for making the charges on all classes of telegrams proportionate to the labor they impose and the time they occupy the wires,—probably of such an improved and radical nature as renders it almost a waste of time to make at this period any suggestions for the preparation of the codes for the future."

With reference to the opinion above expressed it appears to the Committee of the Chamber that, to enable the commercial public to prepare their codes of telegraph messages in consultation with their Home and Foreign correspondents in time to meet the changes that may be determined upon at the next conference, sufficient notice should be given of any amendments of the existing system.

Probably those amendments have already been under consideration, and the instructions of Government communicated to the Director General for his guidance as their representative at the approaching conference at St. Petersburg; and if His Excellency the Governor General in Council will be pleased to permit the Chamber to be informed on points which may interest the mercantile community the Committee will appreciate the opportunity of carefully examining them, and of submitting

such suggestions as may appear desirable to be adopted, and to which His Excellency may think it proper to call the attention of the Director General.

From Govt. of India to Chamber of Commerce.

Calcutta, 8th February, 1875.

I am directed to acknowledge receipt of your letter of the 21st ultimo requesting that sufficient notice may be given of amendments of the existing telegraph Rules to enable the commercial public to prepare their codes and asking to be furnished with copy of the instructions given to the Director General of Telegraphs for his guidance at the approaching conference at St. Petersburg. In reply I am directed to state that due notice will be given of any alteration that may hereafter be made in the existing regulations, but that as the final instructions will be given to the Director General of Telegraphs by the Secretary of State in England, and not by the Government of India, the request of the Chamber on that point cannot be complied with. But if the Chamber will place on record the precise points to which they desire that attention may be given, the Government of India will forward copy of their letter to Her Majesty's Secretary of State.

From Chamber of Commerce to Govt. of India.

Calcutta, 6th March, 1875.

The Committee of the Chamber of Commerce direct me to acknowledge the receipt of your letter No. 69 of the 8th ultimo, which informs them that Her Majesty's

Secretary of State—and not the Government of India—will give final instructions to the Director General of Telegraphs regarding any alterations that may be made in the existing regulations respecting the transmission of messages from India to Europe, but that the Government of India will forward for the consideration of the Secretary of State the precise points which the Chamber of Commerce may place on record.

Availing themselves of the opportunity thus afforded of expressing their views on the subject, the Committee desire me to submit the following observations.

Under the rules adopted by the International Convention, concluded at Paris in 1865, and subsequently revised at Vienna in 1868 and at Rome in 1872, certain classes of messages were sanctioned as admissible for transmission over the international lines, and Article 9 defines what are held to be secret messages.

Under that sanction and interpretation the commercial public, whose business operations necessitate frequent recourse to the telegraph, have formed codes consisting of words of preconcerted meaning, comprehensible only to themselves and their correspondents; and by means of messages composed of combinations of words and figures they have conducted their telegraphic communication.

After many years' experience the system has been found to work satisfactorily, and the mercantile community are of opinion that it should continue undisturbed.

At the close of a lengthened correspondence with the

Director General of Telegraphs relative to the admissibility of certain code-messages, the composition of which was, in his judgment, at variance with the Convention regulations, but which the Committee of the Chamber contended was in order, they were informed that at the next conference, to be held at St. Petersburg sometime this year, measures of an improved and radical nature would probably be proposed; and looking forward to that event the Director General suffered the matter in dispute to remain in abeyance and the practice so long recognised and understood to be continued.

It was with the view of learning what changes would probably be introduced, and of affording the commercial public the opportunity of amending their codes in accordance with those changes, in sufficient time to be adapted to those alterations, that the Committee of the Chamber addressed the Government of India: and they now respectfully submit that Her Majesty's Secretary of State may be moved to communicate for their information, at the earliest opportunity, the instructions the Marquis of Salisbury may give to the Director General, as representing the Government of India.

The precise points which the Committee of the Chamber of Commerce desire to place on record are—

1st.—That the existing system for transmitting messages should continue unaltered.

2nd.—That, in the event of the system being altered so that numerals or figures shall be employed exclusively in substitution of letters *and* figures—the use of both combined being allowed at present under provisions of

Article 36—the calculation of not less than five figures as the equivalent of one word should be the basis for the charge of transmission.

3rd.—Under the existing tariff, messages from India to Europe, via Suez and via Teheran, not exceeding 20 words cost 42 rupees; but although that rate is slightly lower than it was prior to the revision of the tariff in 1872, the charge is considered a heavy one.

The incessant resort to telegraphic communication with Europe, America and other distant places is rendered almost compulsory by the circumstances of commercial business, and the tariff rate forms a considerable item of expenditure, and bears heavily on the commercial public. It is admitted that mercantile messages form a very large percentage of the total traffic, and that the greatest portion of the revenue received by the Telegraph Department is contributed from that source.

A sensible reduction in the rate would largely increase the number of messages; and it is submitted that it is but reasonable to apply for such reduction in behalf of interests which greatly augment the revenue realised by the Government of India, as well as by the States which share in the general results.

From Govt. of India to Chamber of Commerce.

Calcutta, 19th March, 1875.

I am directed to acknowledge the receipt of your letter dated the 6th instant regarding the existing foreign telegraph traffic regulations, and the points which

the Committee of the Chamber of Commerce desire to place on record for the consideration of the Director General of Telegraphs at the approaching telegraph conference to be held at St. Petersburg, and in reply to state that your letter under acknowledgment will be forwarded to Her Majesty's Secretary of State for consideration.

Jute Warehouses.

The Jute Warehouse Act of 1872 has been amended by Act II of this year, with the view—*inter alia*—to remove certain stringent provisions contained in the former, which the owners of jute warehouses held to be unnecessarily restrictive and obstructive to their business, specially in regard to the compulsory drying and preparing the material in covered and confined portions of their premises. That process absolutely requires the exposure of jute, frequently received in a damp or partially wet state, to the sun's influence and to thorough ventilation in the open air; but it was a punishable offence under the old Act, and the prohibition was felt to be an oppressive restriction and injury to the jute trade.

The amending Act permits the process to be carried on in enclosures approved of by the Justices, and the general conditions on which licenses for jute warehouses may be granted are reasonable and sufficiently protective against the risk of fire.

Detention of the Overland Mail at Suez.

In their last report the Committee published a remonstrance addressed to Her Majesty's Post Master General against the action of the Peninsular and Oriental Steam Navigation Company in detaining at Suez for a week the Overland mail via Brindisi: and they now place on record the reply thereto and other correspondence in connection with the subject forwarded for the Chamber's information.

After a careful review of what the Company have urged in justification of the detention of the public mails the Committee are compelled to the conclusion that the Company's obligation under their contract was designedly disregarded, and that, in their desire to maintain the continuity of more profitable arrangements, they sacrificed interests involved in the prompt and punctual transmission of the express mail service.

The Committee are now in possession of all the contracts between the Company and Her Majesty's Government, and as far as their reading and rendering of the several provisions and stipulations enable them to form an estimate of the Company's obligations, the failure to convey the mails to their destination with all despatch and

within the allotted time was a clear and deliberate breach and nonfulfillment of their contract.

*From John Tilley, Esq., General Post Office,
London, to Bengal Chamber of Commerce.*

London, 1st January, 1875.

I am directed by the Postmaster General to acknowledge the receipt of your letter of the 10th November last, in which, by desire of the Bengal Chamber of Commerce, you call attention to the detention at Suez for a week of the London Mails for India of the 16th October, forwarded by the contract packet from Brindisi to Alexandria.

Previous to the receipt of your letter, the Post Master General had been in communication with the Directors of the Peninsular and Oriental Steam Navigation Company on this subject, for, although by the terms of their contract, they are not required to send on the Brindisi portion of the mails without waiting for the packet from Southampton, in the event of the latter failing to arrive at Suez in due course, His Lordship entertained full reliance upon the readiness of the Company to promote the efficiency of the Mail Service, and to obviate to the utmost of their power the inconvenience and loss which must be occasioned by any delay of the most important part of the correspondence.

The object, therefore, of addressing the Company was to come to such an arrangement as would prevent a delay of the Brindisi portion of the mails in future cases, like

that which occurred in October last, by the breakdown of the Southampton steamer.

Much to the regret of the Post Master General, he has failed to obtain any satisfactory assurances from the Company in this respect.

His Lordship directs me to transmit to you, for the information of the Bengal Chamber of Commerce, a copy of the correspondence which has taken place on this subject between this Department and the Peninsular and Oriental Company, in which it will be seen that due weight was given to protests made by the Chamber of Commerce, and the Indian public generally, against the serious delay to which the mails were subjected on the occasion referred to.

To A. M. Bethune, Esq., Peninsular and Oriental Steam Navigation Company.

General Post Office, 2nd November, 1874.

It appears by a telegram from Suez that the mail packets *Ceylon* and *Surat*, which, in the ordinary course, should have left Suez for Bombay and China respectively on Friday, the 23rd ultimo, were not despatched until Thursday last, the 29th ultimo, six days after time.

This late departure was occasioned by the accident which the *Surat* met with after leaving Gibraltar, and, as regards the China Mails, the delay appears to have been unavoidable, as the *Surat* was the vessel appointed to convey them to their destination. But as another vessel was ready at Suez at the appointed time to take forward the

mails for India, it was possible to have prevented the delay which the Brindisi portion of those mails suffered by waiting for the arrival of the *Surat*.

In the absence of any regulation on the subject, no blame is attributable to any one on this occasion, but it seems necessary to lay down some rule to meet a similar case hereafter; and I shall be glad if the Directors of the Peninsular and Oriental Steam Navigation Company will state, for the consideration of the Postmaster General, what course they have to propose.

I am, &c., W. J. PAGE.

To A. M. Bethune, Esq., Peninsular and Oriental Steam Navigation Company.

General Post Office, 9th November, 1874.

With reference to my letter of the 2nd instant, I am directed by the Post Master General to transmit to you, to be laid before the Directors of the Peninsular and Oriental Steam Navigation Company, the enclosed copy of a telegram, which His Lordship has received from the Director General of the Post Office of India, in which it is stated that strong complaint is made by the public of India of the course taken in detaining the Brindisi portion of the mails at Suez last month to await the arrival of the *Surat*, which had broken down on the voyage between Gibraltar and Malta.

I am, &c., Wm. JAS. PAGE.

Copy of a Telegram from the Director General of the Post Office of India to the Post Master General; dated 6th November 1874.

Indian public indignant at detention till 29th of steamer timed to leave Suez for Bombay on 23rd October; important Brindisi Mail kept waiting for comparatively unimportant Southampton Mail; pray investigate.

To A. M. Bethune, Esq., Peninsular and Oriental Steam Navigation Company.

General Post Office, London, 9th November, 1874.

With further reference to my letter of the 2nd instant, I am directed by the Post Master General to transmit to you, to be laid before the Directors of the Peninsular and Oriental Steam Navigation Company, the enclosed copy of a report which has been received from the Agent of this Department at Suez, in which, with respect to the accident to the packet *Surat*, and the consequent late arrival of her mails at Suez, he expresses an opinion that the *Surat* should have landed the mails for India at Alexandria on that occasion; as if this had been done, the *Ceylon* might have started from Suez for Bombay three days earlier than she actually sailed.

I am, &c., Wm. Jas. PAGE.

The Secretary, General Post Office, London.

Packet Agency, Suez, 29th October, 1874.

From the circumstance of the great delay that has taken place in the departure of the *Ceylon* for Bombay, and the *Surat* for Calcutta, to-day (the 29th), instead of on the 23rd instant, it would appear that if the *Surat*, before proceeding to Port Said, had landed the mails and passengers at Alexandria, the *Ceylon* for Bombay might have

left this last Monday, the 26th instant; the passage of the Canal in winter is uncertain with regard to the time occupied, owing to the large number of vessels availing of it, and the season also is not so favourable, being more windy and foggy with shorter days; so that, in the event of there being an available steamer at Suez (*which there should be*), it may probably be found advantageous when the Southampton steamer does not leave Malta before midnight of Sunday, that she should come on to Alexandria before proceeding on to Port Said.

I have, &c., HENRY LEVICK.

From the Secretary, Peninsular and Oriental Steam Navigation Company, to the Secretary of the General Post Office.

London, 12th Nov., 1874.

I have the honor to acknowledge the receipt of your letter of 2nd instant (No. 146,214), calling attention to the delay which the Brindisi Mails for India suffered through the detention of the *Ceylon* at Suez until the arrival of the heavy mails on board the *Surat*, which had broken down in the Mediterranean, and requesting the Directors to suggest some rule for adoption in any similar case hereafter, to prevent the delay complained of.

I have also to acknowledge the receipt of your letter of 9th instant (594Z.), enclosing a telegram from the Director-General of the Indian Post Office on the same subject.

In reply, I am instructed, in the first place, to express the extreme regret of the Directors at the delay which has

arisen in this instance, owing to the accident to the screw of the *Surat*, and to assure you that they have given their best attention to the subject, with the view of laying down some rule to be followed in similar cases. They have, however, come to the conclusion that, in a service so complicated as that carried on by this Company, it would be impossible to make any regulation which would always operate to the advantage of the Mail Service, and they are strengthened in this view by their experience of the working of the arrangement for the despatch of the homeward mail steamers from Alexandria, after a certain interval with one mail only, when the other is late, which, in a recent case, resulted in the loss of the opportunity for reply to the important Australian and China Mails.

I am desired, therefore, respectfully to suggest that each case should be left to be dealt with here when it arises, as with the telegraph available, no delay need be caused by the adoption of this course, and I am to assure you that the first object the Directors have in view is the punctual and efficient performance of the important Mail Services entrusted to the Company, as evidence of which they might refer to previous instances of mishaps, when, to prevent inconvenience to the Mail Service, they have incurred expense and risk far beyond what they were bound to do under the provisions of the contract.

From the Secretary, Peninsular and Oriental Steam Navigation Company, to the Secretary of the General Post Office.

London, 12th Nov, 1874.

I have the honor to acknowledge the receipt of your letter of 9th instant (No. 146,214), trans-

mitting copy of a report received from Mr. Lovick Her Britannic Majesty's Packet Agent at Suez, expressing an opinion with reference to the recent accident to the *Surat*, that the vessel should have called at Alexandria for the purpose of landing the Indian Mails before proceeding to Port Said.

In reply, I am instructed to state that, inasmuch as one of the conditions of the recent arrangements for the adoption of the Suez Canal as the mail route was, that the *whole* of the heavy should be forwarded by that route, the Directors cannot consider that the Commander of the *Surat* would have been justified in proceeding to Alexandria to land the mails, in order that they might be forwarded by rail, and I am further to point out that the calling at Alexandria, the vessel being bound direct from Malta to Port Said, would have been a deviation from the prescribed course of the voyage which, if attended or followed by any accident to the ship, might have involved serious questions as to the liability for the loss arising from such accident.

From the Secretary, General Post Office London, to A. M. Bethune, Esq., Peninsular and Oriental Steam Navigation Company.

17th November, 1874.

I have laid before the Post Master General your letter of the 12th instant, on the subject of the detention at Suez of the mails for India (Brindisi portion), in consequence of the accident which happened to the mail packet *Surat* before reaching Malta, and His Lordship has desired me to state, in reference to that communication,

that he is surprised and disappointed to find that the Directors of the Peninsular and Oriental Steam Navigation Company offer no excuse for not having despatched those mails without waiting for the *Surat*, when it became evident that that vessel could not arrive at Suez until so long after the time at which she was due.

It appears to the Post Master General that the fact that such a case was not provided for in the contract, made it the more necessary that the Company should exercise a wise discretion in obviating, so far as lay in their power, the serious injury which a detention for six days of the only important part of the mail must occasion to the people of India. His Lordship must, therefore, ask the Directors to furnish him with their observations on this point.

With regard to the steps to be taken, with a view of preventing a similar delay hereafter, the Postmaster General is of opinion that it would be better to lay down some general rule to be followed in such cases, and he must ask the Directors to be good enough to re-consider this point.

The establishment of such a rule need not prevent the Directors from addressing this office, and suggesting a deviation from it whenever circumstances may arise, rendering a special consideration of the course to be adopted necessary.

General Post Office, 2nd December, 1874.

To A. M. Bethune, Esq., Peninsular and Oriental Steam Navigation Company.

With reference to my letter of the 9th ultimo, trans-

mitting copy of a telegram from the Officiating Director General of the Post Office of India, relative to the recent delay to the mails for India owing to the breakdown of the *Surat*, I am directed by the Postmaster General to transmit to you, to be laid before the Directors of the Peninsular and Oriental Steam Navigation Company, copy of a letter from the Indian Post Office, on the same subject.

I am to request that the Directors will be good enough to furnish Lord John Manners with their observations on Mr. Hogg's letter.

I have at the same time to refer to my letter of the 17th ultimo, to which I have not yet been favoured with a reply.

I am, &c., Wm. Jas. PAGE.

From F. R. Hogg, Esq., Officiating Director General of the Post Office of India to the Secretary, General Post Office, London.

Calcutta, the 17th November, 1874.

I have this day addressed you a telegram in the following terms:—

“Indian public indignant at detention till 29th of steamer timed to leave Suez for Bombay on 23rd October. Important Brindisi Mail kept waiting for comparatively unimportant Southampton Mail. Pray investigate.”

2. No advice as to the cause of this delay has been communicated either to me or to the local authorities of the P. and O. Company; but if the public telegrams are

to be relied on, it would seem as if the detention of the Brindisi Mail in Egypt for nearly six days were due to the breakdown in the Mediterranean of the contract packet the *Surat*, with the mails from Southampton on board.

3. In a service like that of the P. and O. Company, organised by the Post Office Department, and subsidised primarily for the conveyance of correspondence, the subordination of other considerations to those of postal interests may fairly be expected. In the present instance, the convenience of the Post Office Department would obviously have been better served by the despatch from Suez of the Dombay steamer on the day she was timed to start (*viz.*, 23rd October), leaving the mails from Southampton, which, apparently, were about six days late, to be forwarded by the steamer of the ensuing week.

4. There is thus reason to apprehend that, in the present case, the interest of the Mail Service have been sacrificed to the comfort of the passengers concerned.

5. I trust that you will be good enough to intimate to me the result of your inquiries in this matter for communication to the public in this country.

General Post Office, 8th December, 1874.

To A. M. Bethune, Esq., P. and O. Company.

Adverting to my letters of the 9th ultimo and 2nd instant, respecting the delay of the mails for India, consequent on the breakdown of the contract packet *Surat*, on her voyage between Southampton and Alexandria, in October last, I am directed by the Post Master General to transmit to you, to be laid before the Directors of the Pen-

insular and Oriental Steam Navigation Company, copy of a letter from the Bengal Chamber of Commerce, protesting against the course adopted on this occasion of delaying the Brindisi portion of the mails for the arrival of the overdue steamer with the heavy portion of the mails, and I am to request that you will furnish me with the observations of the Directors on the statements contained in this letter.

I am, &c., Wm. Jas. PAGE.

From Bengal Chamber of Commerce to the Secretary to Her Majesty's Post Master General, London.

Calcutta, 10th November, 1874.

The Committee of the Bengal Chamber of Commerce desire me to express their thanks to Her Majesty's Post Master General for the reply to their representation regarding the revised contract with the Peninsular and Oriental Steam Navigation Company, which you have been good enough to communicate in your letter No. 468Z of the 8th September.

The Committee's object in addressing you on this occasion has reference to the detention at Suez for a week of the London Mails of 16th ultimo, forwarded per contract packet from Brindisi to Alexandria.

The reason assigned for this most unusual detention of the Express Mails is that the *Surat*, with despatches and passengers *via* Southampton, had broken down on her voyage, and that it was therefore expedient to forward them, without further delay, by the first opportunity, on her arrival at Alexandria or Suez, *via* the Canal.

That opportunity was apparently presented by the *Ceylon*, which was waiting at Suez to convey the Brindisi Mail to Bombay, but the Committee submit that this was a proceeding on the part of the Peninsular and Oriental Steam Navigation Company not justified by the terms or spirit of their contract, and that the detention of the Brindisi Mail on such grounds is indefensible.

The Company are bound by their contract to convey and deliver the mails *with all despatch*, but in this instance they would appear, by an arbitrary exercise of authority, to have ignored its provisions, and by a greater regard for their own arrangements, than for the requirements of a special contract service, exposed the public of India to inconvenience which has resulted by their departure from the strict performance of contract obligations.

On the lesser ground, also, of the personal disadvantages to passengers by the detained steamer, the Committee would invite the earnest attention of Her Majesty's Postmaster General to the circumstances under which they have been subjected to a vexatious delay in Egypt; and they desire to submit their emphatic protest against the action of the Peninsular and Oriental Steam Navigation Company, in respect of disregard of both public and private interests.

From the Secretary, Peninsular and Oriental Steam Navigation Company, to the Secretary of the General Post Office.

London, 11th December, 1874.

I have the honor, by order of the Directors, to acknowledge receipt of your letter of the 17th November,

stating that the Post Master General had expressed surprise and disappointment that the Directors of this Company had offered no excuse for not having despatched the Brindisi Mails for India from Suez without waiting for the *Sural* when it became evident that that vessel could not arrive at Suez until so long after the time at which she was due, that it appeared to the Post Master General that the fact that such a case was not provided for in the contract made it more necessary that the Company should exercise a wise discretion in obviating as far as lay in their power, the serious injury which a detention of six days of the only important part of the mails must occasion the people of India; also with regard to the steps to be taken with the view of preventing a similar delay hereafter, the Post Master General is of opinion that it would be better to lay down some general rule to be followed in such cases, but that the establishment of such a rule need not prevent the Directors from addressing your Office, and suggesting a deviation from it whenever circumstances may arise rendering a special consideration of the course to be adopted necessary.

I am further instructed to acknowledge the receipt of your letters of the 2nd and 8th instant, the former enclosing a letter from the Post Master General of Bombay, and the latter a communication from the Bengal Chamber of Commerce on the same subject.

It appears to the Directors that very considerable misapprehension exists regarding the facts connected with the *Sural's* accident and the attendant circumstances which caused the detention of the Brindisi mails at Suez.

The Directors would therefore respectfully refer to the

following extract from a communication which they addressed to the *Times* upon this point :

"The intelligence which the Directors had received regarding the movements of the *Surat* left them in no doubt that she would be repaired, so as to start from Malta on the 21st October, and that the *Ceylon*, which was to convey her mails and passengers from Suez to Bombay, would be enabled to leave Suez on the 26th (which would have been only three days behind time) while the latter steamer, by an extra consumption of fuel, might have been able to make up half this time, thus reducing the delay *en route* to a very small point, notwithstanding the accident referred to.

When an accident such as this occurs to a mail steamer, it is undoubtedly the business of the Directors, not only to consider that particular steamer, but all the other services which may be depending upon her, and to do the best in their power under all the circumstances.

If therefore the *Surat* had broken down fatally, the Directors would at once have despatched the *Ceylon* to Bombay, and would have made arrangements as soon as possible to place another steamer, instead of the *Surat* at Calcutta.

Or if the Directors could have foreseen the subsequent delay which occurred to the *Surat*, they would have requested the Post Master General's permission to despatch the *Ceylon* at once. But as the case stood, it appeared to the Directors that if they despatched the *Ceylon* without waiting for the *Surat*, they would then have to despatch another steamer to Bombay in about three days after the *Ceylon* with the Southampton mails and passengers, and

this arrangement, however desirable in some respects, would have had the effect of causing considerable disturbance in the Company's general programme. Such is the actual position of the *Surat*, and the terms of the contract did not seem to warrant.

This explanation the Directors trust will absolve them from the imputation conveyed by your letter of 17th November, of not having exercised due discretion in this case, more particularly as that remark is certainly at variance with the judgment given upon the same point in your letter of the 2nd ultimo, wherein it is stated that, "in the absence of any regulation on the subject, no blame is attributable to any one on this occasion."

As regards establishing some absolute rule to render the despatch of the Brindisi mails from Suez independent of the outward Southampton steamers in case of accident or delay, the Directors are most anxious to meet the views of the Post Master General to any practicable extent, but they see some difficulty, as the Southampton steamers are those which go to India, and not the steamers from Brindisi.

The Directors will therefore be glad if the Post Master General will take into consideration the general scheme of the Company's work under the schedules provided by the contract, and inform the Directors what steps he would consider practicable and satisfactory to provide against accident or delay to the outward Southampton steamers this side of the Isthmus of Suez.

From the Secretary, General Post Office, to A. M. Bethune, Esq., Peninsular and Oriental Steam Navigation Company.

16th December, 1874.

I have laid before the Post Master General your letter of the 11th instant, in which you state that the Directors of the Peninsular and Oriental Steam Navigation Company see difficulty in establishing an absolute rule to render the despatch from Suez of the Brindisi portion of the Eastern mails independent of the steamer from Southampton in the case of the non-arrival of that steamer in due course through some accident, and that they will be glad if the Post Master General will inform them what steps he would consider practicable and satisfactory to guard against delay.

In reply, I am directed to request that you will state to the Directors that the Post Master General must decline to recommend any particular course for adoption, as he considers that the obligation rests with the Company to provide a remedy in such cases.

I am at the same time to observe that the Post Master General notices with regret the slight importance the Directors appear to attach to the long delay which occurred through the break-down of the Packet *Surat*, and their apparent disinclination to guard effectually against its recurrence.

His Lordship cannot but apprehend that unless the Directors give some more satisfactory assurance for the

future prompt transmission of the mails, public opinion will not be with them when any question connected with their contract may next be discussed.

From the Secretary, General Post Office, to A. M. Bethune, Esq., Peninsular and Oriental Steam Navigation Company.

London, 22nd December, 1874.

Referring to my letter of the 16th instant, and previous correspondence respecting the delay which occurred in despatching the contract packet *Ceylon* from Suez with the mails for Bombay in October last, I am directed by the Post Master General to transmit to you to be laid before the Directors of the Peninsular and Oriental Steam Navigation Company the enclosed copy of a letter on the same subject, which has been received by this department from the Bombay Chamber of Commerce, and I am to request that you will be good enough to furnish His Lordship with their observations thereon.

I am, &c., Wm. JAS. PAGE.

From Bombay Chamber of Commerce to Secretary to Her Majesty's Post Master General, London.

Bombay 30th November, 1874.

I have the honor, by direction of the Committee of the Bombay Chamber of Commerce, to address you on the subject of the detention at Suez for six days of the Peninsular and Oriental Company's contract steamer the *Ceylon* with the English mails of the 16th October.

These mails left Brindisi on the 19th; they reached Suez, and were on board the *Ceylon* early in the morning of the 23rd idem, the day on which the steamer was advertised to leave the latter port. But after the mails were on board, and the vessel ready to put to sea, she was detained at Suez for six days, until the arrival of the Peninsular and Oriental Company's S. S. *Surat*, which was bringing the Southampton mails and passengers, and which had broken down off Malta.

While the *Surat* was passing through the Canal, more delay occurred, and her mails were sent on board the *Ceylon* by means of a tug on Wednesday evening, the 28th, before 6 o'clock; but the passengers did not arrive until 5 o'clock A. M. of the 29th, after which the *Ceylon* left Suez for Bombay. The contract stipulates that the vessel shall immediately after the mails are embarked put to sea. In this case the *Ceylon* was delayed twelve hours after the Southampton mails were on board, until the arrival of the passengers by the *Surat*, so that the Company were permitted to subordinate the Eastern mail service to the convenience of their passenger traffic.

The Peninsular and Oriental Company apparently consider that they are not bound to maintain a separate weekly mail service between Brindisi and India, but only between Brindisi and Alexandria, that the distance from Suez to Bombay forms part of the Southampton service, which is still the main line, and that the Brindisi service, which, however, is of infinitely greater importance to the public, is subordinate to and dependent upon it.

The Committee of the Chamber understand, they con-

sider, that the agreement exempts the Company from the payments of penalties for detentions of the Brindisi mails in Egypt until the Southampton mails arrive, if the latter are delayed from damage to the vessel or its machinery, so that similar detentions to the one now complained of may be calculated upon when the Southampton steamer happens to break down, and when it does not suit the Company to send on a separate steamer from Suez with the Brindisi passengers only.

The Committee of this Chamber wait with much interest to learn if this interpretation of the terms of the contract is that also entertained by Her Majesty's Post Master General; and should it prove to be so, they can only express their regret that an agreement so entirely overlooking the interests of this Empire was ever entered into. Should, however, the Post Master General consider that the terms of the contract give him the power to enforce the penalties which are said in his Memo. of 1st August 1874, appended to the agreement to be "made absolute," the Committee of the Chamber trust that he will not fail to do so, as a warning to the Peninsular and Oriental Company not again to subject the entire Eastern mail service with which they are entrusted to the convenience of their other arrangements.

From the Secretary, Peninsular and Oriental Steam Navigation Company, to the Secretary of the General Post Office.

London, 23rd December, 1874.

I have the honor to acknowledge the receipt of your letter of the 16th instant (No. 655Z), in which the

Post Master General declines to recommend any particular course to guard against delay of the Brindisi mails, in the case of accident to the Southampton steamer, as he considers that the obligation rests with the Company to provide a remedy in such cases.

You further observe that the Post Master General notices with regret the slight importance the Directors seem to attach to the long delay which occurred through the break-down of the packet *Surat* and their apparent disinclination to guard effectually against its recurrence, and that His Lordship cannot but apprehend that unless the Directors give some more satisfactory assurance for the future prompt transmission of the mails, public opinion will not be with them when any question connected with the contract may next be discussed.

In reply, I am desired by the Directors to express their extreme regret that in a matter of such importance to the public, as well as to this Company, the Post Master General should attribute to them any indifference, and they beg respectfully to disavow any feeling of this kind, being assured that neither the present correspondence nor the general conduct of the mail service will support such a construction.

As the Directors understand the case, the Post Master General expects that an absolute rule should be established for the despatch of the Brindisi mails from Suez, independent of the arrival of the Southampton steamer in case of accident to the latter,—an arrangement not included in the working of the contract.

The Directors have stated and reiterated their willing-

ness to act to the best of their power and judgment in the event of such accident occurring, and they have already given earnest of their zeal in this respect by despatching the *Sumatra* to carry on from Suez without the slightest delay the Brindisi mails which should have been conveyed by the *Lombardy*, that steamer as you are aware having had her decks swept in a gale at the entrance of the Bay of Biscay, and having been compelled to return to Southampton for repairs.

But the Post Master General still desires some absolute rule to be fixed in such cases, and the Directors perceiving some difficulty in rendering such a rule consistent at all times and in all cases with the general working of the service, have, with the view of complying with the Post Master General's wishes, as far as possible, naturally requested to be informed what His Lordship would consider a practical and satisfactory rule in this respect.

In placing the matter in this light, the Directors do not entertain a narrow or literal view of their obligations in connection with the mail service; but in arranging such points, the Directors have also great commercial interests to consider which, though not embodied in the contract, certainly form the basis upon which it rests.

While therefore the Directors are quite prepared to make such arrangements for the advantage of the public service as may be practicable, and desire most anxiously to meet the views of the Post Master General, they must venture to express a hope that if the Company is called upon to perform additional services in order to meet these requirements, they may look for some reciprocal considerations from the Post Master General.

From the Peninsular and Oriental Steam Navigation Company to the Secretary of the General Post Office.

28th December, 1874.

I have the honor to acknowledge the receipt of your letter of the 22nd instant (No. 176-221), enclosing copy of a letter on the subject of the delay in despatching the contract packet *Ceylon* from Suez with the mails for Bombay in October last, which has been received by your department from the Bombay Chamber of Commerce, and requesting that the Directors will furnish the Post Master General with their observations thereon.

In reply, I am desired by the Directors respectfully to refer to their letter of the 23rd instant on this subject, which renders any further observations from them at present unnecessary.

From Secretary General Post Office to Secretary P. and O. S. N. Company.

28th December, 1874.

The Post Master General has directed me to acknowledge the receipt of your letter of the 23rd instant, and to inform you that, regarding it as the final answer of the Directors of the Peninsular and Oriental Steam Navigation Company to his reiterated request that they would take steps for preventing hereafter any delay of the mails for India, such as occurred in October last, owing to the accident which happened to the *Surat* on her voyage from Southampton to Port Said.

His Lordship proposes to send to the Director General of the Post Office of India and to the Bengal and Bombay Chambers of Commerce copies of the correspondence which has taken place on this subject between this department and the Company.

From Bengal Chamber of Commerce to Secretary to H. M. Post Master General, London.

Calcutta, 12th Feby., 1875.

The Committee of the Bengal Chamber of Commerce desire me to acknowledge the receipt of your letter No. 676Z of the 1st January, and to express their obligations to Her Majesty's Post Master General for the action taken in the matter of their representation of 10th November last and for His Lordship's communication in reply.

The entire correspondence has been published for general information.

While the Committee receive with regret the announcement that the Post Master General had failed to obtain from the P. and O. Company satisfactory assurances for the adoption of prompt and efficient measures to prevent, for the future, any detention of the Brindisi portion of the mails for India, they feel satisfied that the gravity of the circumstances submitted by them in behalf of the interests of the commercial and general community of this Presidency has had His Lordship's careful regard, and that it will not be forgotten, nor without its due influence, when the Company's contract service comes again under revision by Her Majesty's Government.

Abuses in the Suburban Canal Department:

The following correspondence discloses the result of the action taken by the Committee regarding the illegal exactions levied by subordinates of the suburban canal department. It was represented that laden boats were frequently detained for several days in the canal, and allowed to pass through only on payment of unauthorised fees to the native official in charge of the Chitpore lock; and an instance of compulsory detention and subsequent release on payment of the illegal demand was submitted as an illustration of a system under which public traffic was obstructed by corrupt officials.

The matter was promptly investigated by Government; and the following letters communicate the result of the inquiry, which, the Committee hope, will tend in a great measure to check, if it will not altogether extinguish, the nefarious practice complained of.

From Chamber of Commerce to Govt. of Bengal.

Calcutta, 20th November, 1874.

The Committee of the Chamber of Commerce have received a representation which discloses so great an abuse in the Suburban Canal Department, that they are compelled to bring it to the notice of Government.

The Committee's informants state that they have been getting down some jute from Serajunge by native boats, and on their arrival at Chitpore in the canal, it was found that they remained there for 4 or 5 days, the boatmen declaring they could not get through without paying a gratuity of 4 Rupees to the darogah in charge of the lock. A European assistant was sent to enquire into the matter, and the Baboo flippantly said that 5 days was no time to speak of for a boat to wait, as there were many that had been in the canal a fortnight. Seeing how matters stood a marked note was sent, out of which a levy of 2 rs. 2 as. for each boat was taken, and the boats were passed through *at once*.

The matter was reported to the Superintendent, Mr. Galiffe, who declined to do anything, leaving it to the parties interested to prosecute the darogah if they pleased. They have done so, and the case is in the hands of the Deputy Commissioner of Police, by whom the darogah has been arrested.

Upon the facts thus placed before the Chamber, the Committee can form no other conclusion than that an audacious system of extortion, unchecked by supervision or by efforts to facilitate the transit of boats and merchandise anxiously waited for by consignees, is carried on, and the passage of traffic through the canals made dependent on a compulsory payment of illegal exactions.

If applied to the number of boats daily passing through the canal, the abuse, thus illustrated, involves a loss to trade of considerable magnitude, and bribery and

corruption would appear to be the substitutes for diligent and honest discharge of public duties.

The Committee are confident that His Honor the Lieutenant-Governor will not fail to protect the trade of the port against this nefarious practice, and cause its immediate extinction by a severity of condemnation proportionate to its gravity and the interests affected by it.

From Govt. of Bengal to Chamber of Commerce.

Calcutta, 23rd November, 1874.

I am directed to acknowledge the receipt of your letter dated 20th November 1874, and in reply to state for the present information of the Committee of the Chamber of Commerce that the Commissioner of the Presidency Division has been requested to make an early and thorough enquiry into the abuses complained of, and that on receipt of the Commissioner's report, His Honor will again address the Chamber on the subject.

2. I am to add that the Lieutenant-Governor is much obliged to the Chamber for having brought the circumstance of these complaints to his notice.

From Govt. of Bengal to Chamber of Commerce.

Calcutta, 12th February, 1875.

In continuation of my letter No. 2348, dated 23rd November 1874, I am directed to forward for the infor-

mation of the Committee of the Chamber of Commerce, the accompanying copy of
* No. 43B, dated 26th January, 1875, a letter* from the Board of Revenue, and of its enclosures, showing the result of the enquiry instituted into the alleged abuses in the Suburban Canal Department brought to notice in your letter dated 20th November last.

2. The failure of justice that has apparently attended the prosecution in this case is much to be regretted, and the Lieutenant-Governor cannot absolve Mr. Galiffe entirely from blame for the inaction and want of judgment he displayed. But Mr. Galiffe is a tried and valuable servant of Government who for many years has conducted his duties as Collector and Supervisor of the canals in a very efficient manner, and he will shortly retire from the service upon a pension which he has well earned.

3. The careful attention of the Commissioner will be drawn to the need of strict supervision of the canal administration under Mr. Galiffe's successor, and His Honor trusts that with the co-operation of the public—without which, as Lord Ulick Browne has pointed out in the concluding paragraph of his letter, it is impossible to completely check malpractices—the exaction of speed-money may to a very great extent be checked and abolished.

4. I am to add that the Lieutenant-Governor has issued orders directing that Chunder Nauth Mitter, the Toll Darogah at Chitpore, should be removed from his appointment.

Board of Revenue, L. P., to Govt. of Bengal.

Calcutta, the 26th January, 1875.

I am directed to acknowledge the receipt of Government Order No. 2349, dated 23rd November last, respecting certain alleged abuses in the Suburban Canal Department, brought to notice by the Bengal Chamber of Commerce, and in reply to submit, for the information of Government, the accompanying copy of a report*

* No. 22RC, dated 30th December, 1874, with enclosures, from the Commissioner of the Presidency Division on the subject.

2. The delay in answering the Government Order above cited is owing to the desire of the Member in charge to hear what Mr. Galiffe had to say in the matter. Mr. Galiffe does not write good English, and the Member in charge doubted whether, in his letter to the Commissioner, he meant quite what the Commissioner understood.

3. Mr. Money has seen Mr. Galiffe and inspected the correspondence between him and Messrs. Anderson, Wright & Co., and the canal books. He has also seen the Police Inspector. The following are the facts:— On 29th October last, Mr. Galiffe received a letter from Messrs. Anderson, Wright & Co., complaining of the detention of two of their boats; but no details were given in that letter. Mr. Galiffe assures the Member in charge that he answered Messrs. Anderson, Wright & Co., by post, asking for details, but that they never

received the letter. Mr. Galiffe made enquiries, but in the absence of information as to the names of the manjees and the number of the tickets, discovered nothing. On the 4th November last, an Assistant of Messrs. Anderson, Wright & Co., called and stated that a bribe demanded had been paid by a marked note; to whom he did not know. Mr. Galiffe wrote asking for the number of the note in question, and recommending also that the number should be given to the police, in order that they might communicate with the different poddars.

4. On the 6th November 1874, Mr. Galiffe heard from Messrs. Anderson, Wright & Co., that the note had been made over to one Brindabun Bulloram Mozoomdar, who had given it to the Chitpore Darogah (Canal Department) before certain witnesses, who were manjees and churrandars of the detained boats. Messrs. Anderson, Wright & Co., also requested that the Government would prosecute. Mr. Galiffe thereupon wrote the following letter:—

“FRIDAY, 6th November, 1874.

“MESSRS. ANDERSON, WRIGHT & CO.,

“GENTLEMEN,—Yours of the 5th was made over to me this morning and in reply beg you will at once send me the young man who called here the other day with *two* eight-anna stamped papers: on one *you* write—“The bearer of this, Mr. _____, is one of our Assistants, and authorized by us to apply for summons against one Brindabun Bulloram Mozoomdar and Chunder Nauth

Mitter, Darogah of Chitpore, toll station, the former under sections 163 and 163 of Penal Code, and the latter under section 161 of Penal Code, and sign it in full.' The other papers I will show the young man how to fill up. These cases under the Code of Criminal Procedure are all summons cases, and therefore the Magistrate will have to issue summons, to be served on the parties by the local police. As soon as done, I will apply to Government for one of the Government pleaders to prosecute, but you will have to make over the case to one of the court pleaders: such is the custom in the 24-Pergunnahs. If it was a police case, where the parties could have been arrested and brought at once before a Magistrate, much trouble would have been saved, and Government would at once prosecute.

"Better send also one of the men who saw the note paid to the first defendant and also received by the last, as the Magistrate will require to take one or two depositions before issuing summons."

Mr. Galiffe also called upon Messrs. Anderson, Wright & Co. for the purpose of rendering them any help he could, and then learnt from them that they had lodged a complaint with the police on the previous day.

5. On the evening of the same date (6th November 1874) Mr. Galiffe heard from Messrs. Anderson, Wright & Co. that they declined to prosecute. On the 7th the Canal Inspector at Chitpore made an entry in his book that he had heard "that the Inspector of Chitpore thana was ordered by the Deputy Commissioner of Police

to make some enquiries regarding a complaint made by some gentleman of extortion on the canals at Chitpore," and he asked if he was to assist the police. On the 8th this book came before Mr. Galiffe, who ordered every information the police asked for to be given. On the 9th when Mr. Galiffe heard of the arrest of his darogah by the police, he suspended him.

6. The facts therefore are, that up to 4th November 1874, the only complaint was of detention, and as no details were given, Mr. Galiffe was unable to ascertain the truth. He went himself to the canal, and saw that all boats present were passed through the canal which could be passed through. On the 4th November 1874, he was told of the bribe, and on the 4th and 5th idem, he asked for details. These he obtained on the 6th November 1874.

7. The question then is whether, at this stage he should have taken up the prosecution himself, or whether he acted rightly in contenting himself with giving every assistance to Messrs. Anderson, Wright & Co. to enable them to prosecute? The Member in charge thinks that Mr. Galiffe acted rightly. It must be borne in mind that he could not have prosecuted without first making a local enquiry to satisfy himself of the truth of the charge. This would have taken time. The bribe was said to have been given on the 29th October, and eight days had been allowed by Messrs. Anderson, Wright & Co. to elapse before giving Mr. Galiffe the name of the man to whom the bribe had been paid. Clearly, then, the quickest course on the 6th of November was for

Messrs. Anderson, Wright & Co. to prosecute on the strength of the evidence of their men, whose statements they had heard. But when on the evening of the 6th November 1874, Mr. Galiffe had ascertained that Messrs. Anderson, Wright & Co. were unwilling to prosecute, then, Mr. Money considers, he should have taken up the investigation himself with a view to a prosecution, if satisfied after enquiry that his subordinate was guilty. Mr. Galiffe states that he refrained from doing so because he had been told, on the morning of the 6th, that a complaint had been made to the police, and that he thought it unadvisable to interfere while the police enquiry was going on.

8. As it is apparent from Mr. Galiffe's letter of 6th November 1874, quoted above, to Messrs. Anderson, Wright & Co., that he was quite willing to assist in proceedings against his subordinate, Mr. Money does not attribute his inaction after that date, *i. e.*, during the 7th, 8th, and 9th November 1874, to anything more than want of judgment. But unquestionably he was remiss. He made no enquiries to find out what the police were doing, but was content to leave matters in their hands; whereas it was his duty to offer to assist them and to watch their proceedings. After the 9th November 1874, when the police case was ripe, there was nothing left for him to do.

9. The complaint of the Chamber of Commerce refers to Mr. Galiffe's action before the 7th November 1874. It appears to Mr. Money that the facts are not correctly represented by the statement that Mr. Galiffe "declined

to do anything, leaving it to the parties interested to prosecute if they pleased." Mr. Galiffe, thinking the best course would be for Messrs. Anderson, Wright & Co. to prosecute, did all he could to help them, as shown by his letter. Mr. Money does not see that, up to this point, Mr. Galiffe was at all to blame, though afterwards he showed a lack of proper zeal.

*From Commissioner of the Presidency Division
to the Board of Revenue, L. P.*

Calcutta, 30th December, 1874.

I HAVE now the honor to report on the subject of the Government endorsement No. 2347 of 23rd November, 1874, forwarding to me for enquiry and report, a copy of a letter from the Secretary to the Chamber of Commerce, Calcutta, complaining of the detention of a boat in the Calcutta canals, and of extortion on the part of a canal subordinate officer.

2. The matter was taken up by the Deputy Commissioner of Police, who prosecuted the toll darogah before the Deputy Magistrate of Scaldah, Rajah Harendra Krishna. I sent for the record of the case and find that the accused was discharged by the Deputy Magistrate in consequence of discrepancies in the evidence both as to the detention of the boat and the payment of the speed money. Rajah Harendra states in his decision that he has no hesitation in saying the money was paid, but that he cannot, with confidence, say that the accused received

it. I am not quite sure that a conviction would not have stood in appeal, notwithstanding the discrepancies; but it is a fair case for difference of opinion in a judicial matter, and I am far from saying I think the decision wrong.

3. In Mr. Wood's letter to Government he states that Mr. Galiffe, the Collector of Tolls, declined to do anything in the matter on its being reported to him. As I received, almost simultaneously with the Government communication, a letter from the Collector, reporting that a charge had been made, and that he had suspended the darogah, I requested the Secretary to the Chamber of Commerce to favor me with the authority for the statement made in the letter to Government. In reply, Mr. Wood sent me a copy of a letter, dated 8th December 1874, from Messrs. Anderson, Wright & Co, the owners of the boat, a copy of which letter I enclose.

I then sent the letter to Mr. Galiffe, requesting him to explain why he said on November 6th, that he could not take up the case, and to state whether he did or did not himself, on hearing of the accusation, make a full enquiry into the matter; and, if not, why he did not do so. I further enquired whether it was correctly stated that he sat beside the counsel for the accused, his subordinate; and, if so, why he did anything implying sympathy with him when on trial on such a charge.

4. I enclose a copy of Mr. Galiffe's reply, No. 258, dated 22nd December 1874, with enclosure. As regards

the second point, *viz.*, his action towards the accused when on trial, the letter seems sufficient; but I consider the explanation on the first point very unsatisfactory. It will be observed that Mr. Galiffe is so ignorant of the duties of an officer in his position, that instead of instituting in his executive capacity an enquiry into the matter immediately it was reported to him, he did nothing at all, leaving Messrs. Anderson or some one else to prosecute if they thought fit, and that the reason he gives for this is, that a criminal charge embracing the offence with which the darogah was accused, can only be dealt with by a Magistrate. Mr. Galiffe, therefore, has no idea that it is his duty in his executive capacity, to enquire into such charges against his subordinates without waiting to see whether a criminal prosecution will be instituted by some one else or not, and that, if he finds good grounds for the accusation, that it is his duty to institute such a criminal prosecution if no one else does.

5. In connection with another case, *viz.*, that of taking up land at Chitpore for the Eastern Bengal Railway Company, I felt obliged to observe that Mr. Galiffe was past his work. The present case seems to me to put this beyond a doubt. He tells me it is his intention to retire on pension directly he is entitled to it which will probably be in June 1875, and I think this should be insisted on.

6. As regards the darogah, though I have no doubt as to his guilt, and should myself wish to see his services dispensed with, the invariable (as I believe) policy of the Board, and the usual policy of Government in cases

in which a criminal prosecution takes place, is that if the accused is acquitted in court he is not removed from his appointment. If that course is to be taken in this case, then I think the darogah should be compelled to retire as soon as he is entitled to any pension, and in the meantime I propose to remove him to some other post on the Nudda river; but as I do not think there is any post there on the same salary as he now draws, it is a question assuming Government to decide not to dispense with his services, whether he is to remain where he is, or be transferred on a lesser salary, if no post or emoluments equal to those he now enjoys be found to exist in the Nudda rivers' office.

7. With regard to the general question, I do not believe that the passing of speed money will ever be entirely prevented in the Calcutta canals as long as boat owners prefer to pay a small fee in preference to being detained and to complaining and incurring the trouble and loss of time of sustaining a charge before the Collector of Tolls or a Magistrate. If every boat owner would do as Messrs. Anderson and Wright have done, it would be much easier to put a stop to this petty extortion; but no other case has been brought to notice during the past two years, though I am confident that in a very large majority of cases speed money is paid as a matter of course. Moreover, it is not to be supposed that no other form of money-making is ever resorted to, and more than one of the canal subordinates are stated to live in a style that is not to be accounted for by their salaries. The matter is one that has by no means escaped my attention.

*From Messrs. Anderson, Wright & Co. to
Secretary of the Chamber of Commerce.*

Calcutta, the 8th December, 1874.

In answer to yours of yesterday, we wrote to Mr. Galiffe on the 29th October, telling him that our boats were detained by the Baboo, and got no answer. We sent our assistant to see him and give him all details on the 4th. On the 5th we got a memorandum from him, enquiring the number of the note given as a bribe, and replied thereto, at the same time suggesting that Government take up the case, and that we would furnish all the evidence in our power. Mr. Galiffe himself brought his reply to his letter on the 6th, explaining that he could not take up the case, but that we must do it and bear the expense, unless the case were made a public one. Seeing that the prosecution was going to be an expensive matter, we wrote to him on the 6th that we were not going to prosecute. On the 9th Mr. Lambert wrote that he had taken the matter up, having heard of it through the Chitpore division, and that he would make a police case of it, but we had still to provide our own lawyers, though we informed Mr. Galiffe at once that the case had been made a police one. In his letter of the 6th he mentioned that in that case Government would prosecute. At 5 p. m., on the 9th, the darogah was suspended by Mr. Galiffe, he having been in custody and released on bail at that time. The case occupied four days, our lawyers prosecuting and Mr. Galiffe sitting most of the time beside defendant's counsel, and certainly rendering us no assistance.

*From Collector and Supervisor, Calcutta Canals,
to the Commissioner of the Presidency Division.*

Dhappa, 22nd December, 1874.

I HAVE the honor to acknowledge the receipt of your letter No. 104RC., dated 17th instant, with correspondence, including a letter from Messrs. Anderson, Wright & Co., to the Chamber of Commerce, dated 8th instant. In reply to your inquiry, why I could not take up the case against Chunder Nauth Mitter, toll darogah of Chitpore, charged with receiving an illegal gratification, I have the honor to inform you that I have no authority to act in the matter. Section 161 of the Criminal Procedure Code distinctly rules that such a charge can only be dealt with by a Magistrate, who can direct the issue of a summons for the attendance of the accused.

2. On receiving a letter from Messrs. Anderson, Wright & Co., dated 5th November, requesting that the Government should take up the prosecution, I wrote them in reply stating clearly what course they should follow, and, to save time, took my letter to them in person on the following day (Friday), and left them with the understanding that their assistant, Mr. Lees, was to meet me the next day at noon at the Scaldah Magistrate's Court, to give his deposition preparatory to the issue of a summons. On the evening of the same day I received a letter from them declining to take any further steps in the matter, and thanking me for the

assistance already rendered from me; a copy of the letter is enclosed.

3. On the 9th I received information at 5 P.M., of the arrest of the toll darogah, charged by the police with "wrongful restraint" under Section 341, which authorises arrest without a warrant, upon which I at once suspended my darogah. Later in the evening I received a letter from the firm, intimating that as the matter had now been taken up by the police, they would prosecute, and that the case would come on for hearing at the Scaldah Court the next day at noon.

4. On the 10th I attended the Court to watch the case, and was offered a seat on the bench, which I availed of. The evidence of four witnesses was taken, and the case postponed to the 17th. In the meantime I received a subpoena from the Court to attend and produce the toll books and other information. I accordingly attended, and there being no seat available on the bench, I occupied a chair between the counsel both for the prosecution and the defence: there was no room for another. The case was further postponed till the 25th, when I occupied the same seat and the charge of wrongful restraint was dismissed. The termination of this case rendered my further attendance unnecessary; and although the charge against the accused, for receiving an "illegal gratification," was postponed to the 1st December, I did not attend. I deny showing any sympathy with the accused; and had not the charge of "wrongful restraint" been preferred, I should not have attended at all voluntarily.

*From Messrs. Anderson, Wright & Co. to the
Collector and Supervisor, Calcutta Canals.*

Calcutta, the 6th November, 1874.

We find we cannot spare the time to go into this case ; and with all this trouble and uncertainty before us, we might find, perhaps, on reaching the end, that it was time, trouble, and money lost. We are very thankful for your trouble and explanations, and will not forget to follow your valuable hints if we ever have occasion to be put into the severe position again.

From Chamber of Commerce to Govt. of Bengal.

Calcutta, 22nd February, 1875.

The Committee of the Chamber of Commerce desire me to acknowledge the receipt of your letters No. 2348 of 23rd November last, and No. 358 of 12th instant, and to express their obligations to His Honor the Lieutenant-Governor for the inquiry instituted into the circumstances brought to notice in connection with the canal administration.

The prompt and careful investigation made by the Commissioner for the Presidency Division has led to the results your letter communicates, and which the Committee regard completely vindicating their representation in the matter ; and although it is almost hopeless to look for the extinction of a practice so well understood and con-

ducted by native subordinates in the Canal Department, the Committee trust, that the abuses complained of may be materially checked by the publicity of the case and the measures which have been taken by Government.

As additional means to that end it appears to the Committee that the following plan may be usefully introduced, and it is submitted for the Lieutenant-Governor's consideration.

On the entry into the Canal, at Bamunghatta, of a boat purposing to proceed to the river through the lock at Chitpore, the manjee in charge should be furnished with a ticket *in duplicate*, stating—with the usual particulars of cargo, manndage, &c.—the amount of toll paid, the names of the manjee and his consignee (European and Native) and date of entry into the canal : one ticket to be delivered on passing through the Chitpore lock, and the other to be kept by the manjee. With that in his possession the manjee will be able to satisfy his employers both as regards money paid on this account and the time occupied in passing through the canal, and, in case of need, to produce it in evidence against compulsory detention and to frustrate any designed failure of justice.

The Canal books should be properly bound and paged with consecutive numbers, in order to detect at once any abstraction or temporary removal or substitution of entries ; and the use of common *khattaks* (which can be easily tampered with) should be discontinued.

With these and other precautionary means, which may be suggested by the experience of the Canal Superinten-

dent, irregularities would be less frequent and investigation made with less difficulty than under the present system.

In closing their reply the Committee direct me to add that they had no desire to judge of Mr. Galiffé's proceedings with an undue degree of censure, but they trust the result of this enquiry will be brought prominently to the notice of his successor and induce him by every means in his power to put a stop to the illegal exactions of the canal subordinates directly under his control.

Proposed official testing and verification of English weights.

The last half-yearly report contained the Committee's letter to Government on this subject, and the annexed reply communicates the result of their reference. When they addressed the Government the Committee were not aware that the Act under the provisions of which they suggested the verification of weights had been disallowed by the Secretary of State, whose veto was announced in the Legislative Council but not published in any special Resolution, as stated in the reply from the Government of Bengal: the fact was consequently overlooked.

The Committee hope however that this important subject will receive the consideration of Government, and that the defective system which

now prevails will be displaced by some well organised plan for the exclusive use of standard weights issued by authority.

From Govt. of Bengal to Chamber of Commerce.

Calcutta, 25th January, 1875.

I am directed to acknowledge the receipt of your letter dated 26th June last, representing that in the Presidency Towns of India, the use of English weights is almost as common as that of India; that they are not only extensively used in the purchase and sale of country produce, but are recognized and employed by the Government itself in levying Customs duties and in official records; that the weights at present in use in the native bazaar of Calcutta are defective and conform to no standard whatever; and finally suggesting that all weights current therein, and in ordinary commercial use in Calcutta, should be officially tested every six months; and that for this purpose Government should appoint an Inspector of weights under Act XI of 1870, for giving an official stamp of verification to such weights.

2. In reply, I am to explain that by Act XI of 1870 the kilogram and metre were to be the only recognized standards of the country, and that no provision exists therein for the testing of any other weights and measures; but that the Act itself was disallowed by Her Majesty's Secretary of State, and notification of the fact published by the Government of India in its Resolution of 16th August 1871. The only Act at present on the Statute Book, for regulating the weights and measures

in use in British India is Act XXXI of 1871, under which the new Ser or kilogram is made the standard. This Act, however, has not been brought into force, nor have any wardens as yet been appointed under it, as its provisions cannot be applied until standard weights, in sufficient numbers for the working of the Act, have been received from Her Majesty's Secretary of State, who has been asked to make arrangements for supplying them.

3. I am further to observe that, while the Lieutenant-Governor recognizes and regrets the inconveniences which the mercantile community suffer from the confusion of weights and measures throughout the country, the evil is one that admits of gradual remedy only, and that were Government to attempt to officially verify all the measures and weights now in use therein, such a course might even tend to the duration of the evil. With the receipt from England in sufficient number of the standard Ser weights prescribed under Act XXXI of 1871 as the future standard of the country, His Honor hopes that steps may be taken to substitute it for the variety of weights now in use, and he is sure that in so doing, the Government may count upon the co-operation of the Chamber.

4. In regard to the state of matters in Bombay, I am to enclose herewith copy of a correspondence that has passed on the subject between the Government of Bengal and the Government of that Presidency.

From Government of Bengal to Govt. of Bombay.

Calcutta, 23th July, 1874.

I am directed to forward herewith copy of a letter dated 26th June 1874, from the Bengal Chamber of Commerce, requesting that steps may be taken by this Government for testing the correctness of the English weights in use in the Calcutta bazar, and to ask that, with the permission of His Excellency the Governor in Council you will be good enough to inform the Lieutenant-Governor what measures, if any, have been taken by the Government of Bombay in this direction.

From Government of Bombay to Government of Bengal.

30th September, 1874.

I am directed to acknowledge the receipt of your letter No. 2160, dated the 28th July last, with enclosure, from the Bengal Chamber of Commerce, and in reply to annex copies of reports from the Commissioner of Police, Bombay, Nos. 1867 and 2016, dated respectively the 29th ultimo and 16th instant, from which it will be seen that the practice of stamping weights and measures in this city is one authorized by custom rather than law.

Memo. by F. H. Souter, Esq., Commr. of Police.

Bombay, the 29th August, 1874.

The undersigned has the honor to report that the provisions of Act XI of 1870 have not been extended to

Bombay, and that the Indian seer of 2205 pounds avoirdupois, although to some extent used by the Bombay Customs and Railways, is not current in the city.

2. The weights and measures in current use here are those of the local system based on the Bombay seer of 11, ounces avoirdupois; but the imperial weights and measures of England are also largely used.

3. Under the provisions of section 17 of Act XLVIII of 1860, standards of the weights and measures in common use in Bombay, including those of the imperial pound and gallon, &c., are kept in the office of the undersigned, by whom they were received from the Clerk of Markets after the passing of Act XIII of 1856.

4. There is no law in force here authorizing the verification of weights and measures, but the practice of adjusting and stamping them is of very old standing. It is incidentally alluded to at page 281 of Anderson's "English in Western India," edition 1856, and seems to have been founded on an order issued by the Government of Bombay in the year 1724.

5. The adoption of a uniform system of weights and measures throughout British India is no doubt most necessary and urgently required, and will not only facilitate and simplify commercial operations, but will go far to check the fraud and corruption now largely practised with comparative impunity all over India for the want of such a system.

Memo. by F. H. Souter, Esq., Commr. of Police.

Bombay, the 16th September, 1874.

The undersigned presents compliments to the Acting Under-Secretary to Government, and in reply to that officer's Memorandum No. 2668 of the 14th instant, begs to state that weights and measures in current use in Bombay are, when sent to this office for that purpose, tested with the standards, and if found correct, are stamped with the date of the year, &c., in verification thereof.

2. The weights and measures so tested are the Bombay seer and its fractions and multiples, and the English imperial pound and gallon and their fractions and multiples.

3. It is not compulsory on any one in Bombay to have his weights and measures tested under pain of prosecution, although it is the rule almost without exception for shop-keepers and others, as a measure of precaution, to send weights and measures to this office from year to year, in order that they may be tested and verified.

4. The fees charged for testing and stamping weights and measures are as follows:—

For Furrâh measures, 4 annas each.

For all other weights and measures, 1 anna each.

Publication of ships' manifests in daily import lists.

The proposal contained in the following letter from the Officiating Collector of Customs was submitted to members for the record of their opinions on the subject, and from the reply given by the Committee it will be seen that a desire was generally expressed for the continued publication of ships' manifests in the daily import lists, which has been complied with.

From Collector of Customs to Chamber of Commerce.

Calcutta, 25th November, 1874.

I have the honor to request the favor of your obtaining for me the opinion of the Chamber of Commerce on the following subject.

2. From the commencement of publication of the Daily Import List it has included in detail the manifests of vessels entered at the Custom House. The shape, however, in which the particulars of these manifests are given appears to me to be of little value—for instance large parcels of Piece Goods are described as "Cottons" or "Woolens" and the term "Merchandize" also is of frequent occurrence; whilst the major portion of these consignments are generally to "order."

3. The preparation for publication of these details of inward manifests occupies much time and labor both in

this office and at the press, and it very often delays the issue in time of the important portion of the Import List.

4. I have been informed that full particulars of cargoes are received by those concerned before the arrival of the vessel at Calcutta, and to such persons the publication of the manifests must be of little or no use whatever. If the Chamber therefore sees no objection I propose to discontinue the publication of these lengthy details, and in lieu to publish simply the names and other particulars of vessels entered as now given, with details of the quantities of the special portions of their cargoes only, such as Salt and Coal, all other general cargo to be termed "general merchandize."

5. The future omission of these manifests from the "Daily List" would possibly enable me to issue the Lists on the day following the transaction as formerly.

From Chamber of Commerce to Collector of Customs.

Calcutta, 14th December, 1874.

Your letter No. 2055 of 25th ultimo has been circulated among the members of the Chamber, and I am directed by the Committee to state in reply that from the minutes recorded on the subject the general expression of opinion is that the detailed manifests are of interest to importers, and that the continued publication is therefore desirable.

**Opening the Custom House during the
Doorga Poojah holidays.**

Annexed is copy of a note on this subject written by the Deputy Collector, submitted to the Board with his approval by the Officiating Collector, and by the Board approved of and forwarded for sanction to the Government of Bengal, through whom it was sent to the Committee of the Chamber for report. The note in question is so full of misleading, if not actually erroneous, statements that it is matter of surprise how it received the approval of so many officials. The reply from the Committee points out the errors contained in the note and the false conclusions arrived at, and they ask for a continuance of the privilege given last Poojahs. No answer has been yet received.

From Govt. of Bengal to Chamber of Commerce.

Calcutta, 4th January, 1875.

I am directed to forward to you the accompanying copy of correspondence noted on the margin, in regard to the opening of the Calcutta Custom House during the Doorga Poojah holidays, and to say that, in the absence of any material objection, His Honor would propose, in accordance with the suggestion made by the Board of Revenue, to disallow for the future the privileges granted on the last occasion, and merely to give the facilities for entering ordinary ships enumerated in the 2nd paragraph of their letter.

From Officiating Secretary,
Board of Revenue, No. 845B,
dated 18th December 1874,
with enclosures.

of correspondence noted on the
margin, in regard to the opening
of the Calcutta Custom
House during the Doorga Poo-

From Board of Revenue, L. P., to Govt. of Bengal.

Calcutta, 18th December, 1874.

With advertence to Government Order No. 3721, dated 18th September last, and subsequent correspondence, I am directed to submit, for the information of Government, the enclosed letter, No. 505, dated 30th ultimo, and its enclosures, from the Calcutta Collector of Customs, reporting the result of the arrangements made for the transaction of business at the Custom House during the late Doorga Poojah holidays.

2. It is evident from the above letter that the mercantile community have not appreciated or cared for the privileges given, and that the Chamber of Commerce miscalculated the requirements of such community. The Member in charge would therefore disallow for the future the privileges granted this year, and would merely give every facility for entering or clearing ships. These facilities are noted below in detail :—

(1.) The Deputy or Assistant Collector would attend at the Custom House at stated hours, to be notified beforehand, with the small staff necessary, on each week day during the Doorga Poojah, except on the five close holidays, for the passing of applications for the entry of ships under section 46 of Act VI of 1863, and the clearance of ships under section 123.

(2.) Any ships entered on those days would be allowed to discharge their cargo at the Port Commissioners' jetties and at the Custom House wharf, no delivery, however, to consignees being allowed during the Poojah save on passes which have been fully completed before the office closed. Similarly, only export cargo for which

passes have been taken out completely before the offices closed could be shipped on board any outward-bound vessel.

(3) For all work performed by Custom House officers, as above, the same fees would be charged as in former years.

3. The proposal made in paragraph 3 of the Collector's letter regarding the levy and distribution of fees, has been approved by the Member in charge.

4. The return of the original papers when no longer required is requested.

*From Offg. Collector of Customs, Calcutta, to
Board of Revenue, L. P.*

Calcutta, 30th November, 1874.

With reference to your Memorandum No. 348B., of the 29th October last, I have the honor to forward a note by the Deputy Collector, showing the result of opening the Custom House for general work for five days during the late Doorga Poojah holidays.

2. It will be seen that to a small extent only did the public whose business lies with the Custom House, and specially the agents of ships, avail themselves of the opportunity offered to them under the orders of Government. The Chamber of Commerce, at whose urgent instance the concession had been made, may be able to explain why not only the public generally, but a large proportion of the firms of which the Chamber is composed, failed to come forward. Out of 32 ships which

arrived during the holidays, 17 only were entered, and, as pointed out by the Deputy Collector, the number of passes, import and export, applied for was very small indeed.

3. The establishment kept at work was reduced as far as possible, and cost only a little more than half the estimated sum of Rs. 2,000. For its realization I propose to levy a fee of Rs. 31 for each entry inwards and clearance outwards of a ship, Re. 1 for each duty pass, and eight annas for each free pass, which will produce a total sum of Rs. 1,200-8.

4. In future years I recommend the adoption of some other plan. The results this year appear to show that it is useless to open the Custom House whilst every Bank is closed, and whilst employes of all other establishments are, as a rule, allowed to go on leave. Four days for the Doorga and one day for the Lukhi Poojah are absolutely required by the Hindoo community. The general holiday might be restricted to these five days, but on this and other points the Chamber of Commerce and other public bodies may be best again consulted.

*NOTE—by J. D. Maclean, Esq., Deputy Collector of
Customs, dated 30th November, 1874.*

I submit a report on the working of the Custom House during the Doorga Poojah, 1874.

It will be fresh in the memory of Government that in consequence of urgent representation on the part of the Chamber of Commerce, of the great inconvenience caused by the closure of the Custom House during the 12 days of the Doorga Poojah holidays, it was resolved,

as an experimental measure, that the Custom House should be kept open for five days, and available to the public as usual, and in consequence a notification was issued to that effect, and explaining the method in which business was to be carried on.

The tables attached will show the amount of work done and the extent to which the commercial community availed itself of the opportunities afforded.

Table A shows the number of firms who made a deposit in accordance with the notification, and the amount to which they paid duty, both import and export, from which it will appear that only 11 firms made any deposit amounting in all to Rs. 87,500, and that only Rs. 36,549 were paid as duty during the five days that the Custom House was open. In order to give a true estimate of this, it is necessary to say that salt is entirely excluded, as there was no work done, and that the average daily receipts of the present year have been Rs. 30,000 per diem, and that therefore the extent to which the privilege was used amounted to one fair day's work only. Two causes may have led to this disappointing result, either the Chamber of Commerce had not accurately gauged the wish of its members, or else the members of the Chamber of Commerce found that they could not enforce the attendance of their native employés.

Table B shows that the total number of import passes applied for amounted to only 86, and that 17 ships entered inwards.

Table C shows similarly that 265 export passes were taken out, (of these 163 were only transfers from one ship to another,) leaving in reality 102 export passes, and that 15 ships cleared outwards.

D shows that 32 ships arrived and only 16 entered.

The net result is, therefore, the actual figures for the days in question show that only 187 passes were taken out during the five days. The average result of an ordinary day's work, on both the import and export side, is 500 passes a day at least.

When it became evident on the 14th October that the number of depositors was only 11, and that the amount of duty deposited was only 87,500, I arranged for a minimum staff of officials to attend, and the expense has only amounted to Rs. 1,187-10-5, but even then this small staff was sitting unemployed for the greater part of the day—for five days—and it is safely within the mark to say that the total work performed during the five days did not exceed the ordinary work of a full working day.

There was a manifest disinclination to undertake to pay any share of the working expenses of the Custom House, though the Board of Revenue circular had notified that the total amount would only be Rs. 2,000 or thereabouts. That this was so may be inferred from the results of the figures of the work done during the succeeding five days after the resumption of regular work, which gave an average of over Rs. 70,000 duty per diem.

Moreover, this disinclination to provide the expenses was apparent from the work on the jetties performed with regard to passes taken out previous to the holidays, and also from the result of Table D.

I think that the Chamber of Commerce in making

3. For the consideration of the Lieutenant-Governor the Committee instruct me to make the following remarks which they believe will tend to satisfy His Honor that the conclusion arrived at by the Board is not upheld by the circumstances of the case, and that the report by the Deputy Collector is, in the judgment of the Committee, capable of a construction opposed to that adopted by the Collector and the Board, and which have led to the result which His Honor has been pleased to communicate to the Chamber.

4. The Deputy Collector's statement D details the arrivals of vessels during the holidays, and declares that out of 32 only 16 entered at the Custom House, thereby attempting to support the general tendency of his argument that the opportunities afforded by Government were not availed of by the mercantile community to the extent contemplated in the Chamber's representation as to the necessity for keeping the Custom House open.

5. But the declaration—though correct as to figures—is misleading and does not fairly illustrate the real facts of the case.

The list of unentered vessels is headed by the steamer *Celt*—a boat of 140 tons, running between Calcutta and Balasore : and that *important* addition to the tonnage of the port is *repeated* in the list.

Unfortunately, however, for the Deputy Collector's declaration that she was *not* entered, the Custom House return for the 22nd October includes among the manifests therein recorded the cargo of that vessel consisting of

750 bags Rice, 12 bags Rosin, and 63 baskets Stone Plates.

This, therefore, is an error on the part of the Deputy Collector, and the omission of the *Celt* from the list of entries at the commencement of the holidays is another mistake of his, as the steamer arrived on the 14th and could not have left on the 17th without entry inwards between those dates.

6. Removing the *Celt* from the list of unentered vessels there remain 14 to dispose of; of these the *Humayoon Shah*, *Fais Rohoman*, *Faisal Currim*, *Chanticleer*, *Waterloo*, and *Nusser Munjeet* are country traders, partially laden with salt; and their prompt entry during the holidays was unnecessary, delay being of little or no consequence to vessels of that class. The French barque *Patrie* arrived in ballast and was in no hurry to enter. The *Mistley Hall* had a cargo of salt from Liverpool, sold to arrive; and as her lay days including only working days, there was no necessity for entering, especially as salt before discharge requires a perwanah from the Board, whose office was not open. The *Sir John Lawrence*, like the *Celt*, is a coasting steamer and her entry was not pressing. The *J. N. Fleming* arrived off town on the afternoon of Sunday the 25th, and as the Custom House was reopened on the 27th, there was an avoidable loss of 1 day only. The Steamer *Madras*, also a coaster, and ships *City of Shanghai* and *Indian Merchant* arrived on the 20th, the *last day* of the holidays, and, however much their agents could have desired to save a day, the *last two* vessels could hardly have had the opportunity of entering.

7. The P. & O. Co.'s Steamer *Zambesi* arrived on the 19th October and was not entered till after the holidays, though she had a large cargo of Manchester goods which consignees would have been glad to clear; and her tardy entry can only be explained by the Superintendent of the P. & O. Co.; her cargo was landed by the Company under their bond to the Customs without entry, and kept by them at their own risk till after the holidays: her late entry was therefore no positive delay to her.

8. This exhausts the Deputy Collector's list of unentered vessels; and the Committee of the Chamber submit that, with this one exception, all vessels with general cargoes which arrived during the holidays and had any purpose or prospect of quick despatch by entering at the Custom House *did* enter; and the unqualified, and, in some measure, incorrect declaration of the Deputy Collector is a misleading representation tending to disparage the Chamber's action in the matter of curtailing the idle waste of time which the Doorga Poojah holidays involve.

9. The Deputy Collector's statements B. and C. shew the number of vessels entered and cleared inwards and outwards during the holidays, *aggregating 46 ships and steamers of upwards of 50,000 register tonnage*—the great majority of them with large and valuable cargoes; and the Committee submit that that fact alone establishes the absolute necessity for demanding the attendance of the Customs Department, and that the Chamber's movement which facilitated the despatch of business involved in that amount of tonnage has been amply justified.

10. When the matter under review was last referred

to Government the Board of Revenue expressed the apprehension that the compulsory prepayment of probable amount of duty would be "a serious bar to merchants wishing to use the Custom House during the holidays"; but the deposits made on that account were more than twice as much as the total duties came to: so that on that point the Government may rest assured that importing and exporting firms have no difficulty in providing the security required for their business purposes, and that the Government revenue, to whatever extent, is safe.

11. Stress is laid by the Deputy Collector on the small amount of duty collected during the holidays, compared with the payments in the five succeeding days: but the latter was obviously a necessary consequence on the resumption of general business after a long vacation, and is no test whatever of the inconvenience to trade by not keeping the Custom House open for business on even the most restricted scale. How much of the Rs. 70,000 per day of duty collected after the holidays is due to imported salt is not stated. The Committee also consider the Deputy Collector's remark as to the disinclination to undertake to pay any share of the working expenses of the Custom House a gratuitous assumption and quite uncalled for.

12. As to the limited amount of work done and the small staff sitting unemployed for the greater part of the five days they had to attend, this is the first occasion on which light work paid for by extra remuneration has been held to be a source of inconvenience to Government employé, by whom such occupation is usually regarded as rather welcome than otherwise.

13. The suggestion of the Board of Revenue that every facility shall be given for entering vessels carries with it no practical advantages to consignees of cargo under the conditions which accompany it; because, while ships at the Port Commissioners' Jetties are allowed to discharge their cargoes, no delivery to consignees is allowed save on passes which have been fully completed before the Custom House closed for the holidays.

This is tantamount to an absolute prohibition, as passes cannot possibly be completed until consignees are in a position to clear their goods, and this cannot be done in anticipation of their arrival and entry.

To make a concession of any value or convenience there should obviously be a concurrence of business at the Jetties and the Custom House; but if importers cannot have the privilege of getting their goods, ships should be prohibited from entering and breaking bulk. All interests should be dealt with impartially; and if privileges are allowed they should be available without conditional restrictions to the special disadvantage of those upon whose operations the Customs revenue so largely depends.

14. The Deputy Collector also remarks on the comparatively few firms who availed themselves of the facilities offered by the Custom House being kept open; but here also the Committee think his conclusions, as in the case of ships, is incorrect and misleading. A reference to the names given by him will show that, with few exceptions, all the leading import houses, who had goods by steamers arriving during the holidays, did avail

themselves of the opportunity; and the same may be said as to exporting firms in respect of ships cleared and entered for clearance.

15. Viewed as an experimental measure, the Committee are of opinion that the opportunity afforded of conducting business during the holidays was cared for to an extent sufficient to justify their application for a renewal this year of the privilege granted last October, and they trust His Honor the Lieutenant-Governor will be pleased to comply with it.

Case under Section 27 of the Customs Act.

Full particulars of this case, and the action taken by the Committee, will be found detailed in the copies of correspondence below. From these it will be seen that notwithstanding the support given to the Collector by the Board of Revenue, the Government of Bengal has ruled that the plain and evident meaning of the Act is, as maintained by the Committee, that goods taken over by the Customs authorities "shall be sold," not put up from time to time with reserved limits; and orders have been issued to that effect. A somewhat similar case occurred a few years ago and like orders were then issued, but they seem to have been disregarded; the Committee therefore asked for a copy of the orders now issued so that no such irregularity may occur again. The whole question is of much interest to

and affects every importing firm here, and the Committee have therefore taken up the matter with energy, and hope their action will set the matter at rest for the future.

Chamber of Commerce to Board of Revenue.

Calcutta, 6th January, 1875.

The Committee of the Chamber of Commerce desire me to bring to the Board's notice an irregularity of procedure on the part of the Collector of Customs in a case which has recently occurred.

Messrs. Paul Tambaci and Co. imported per P. and O. Steamer *Surat* a quantity of White Mulls consisting of a range of 84 cases containing 8,284 pieces, which they entered at, what they considered a full market price, 1 Rupee 8 annas per piece, rising 6 annas, net, or a total value of Rs. 25,330.

That value was held to be too low by the appraiser, who fixed it at 1 Rupee 12 annas per piece, rising 6 annas, which, after deducting the usual allowance of 7 per cent for duty, &c., made the total net value Rs. 25,947-15-0.

The importers having declined to increase their valuation, the 84 cases were taken over by the Collector under Section 27 of the Customs Act, which provides the manner in which undervalued goods are to be dealt with, and declares "if the goods be retained for the use of Government, the officer in charge of the Custom House shall

cause the full value at which such goods were entered to be paid to the person entering the same, in full satisfaction for such goods in the same manner as if such goods had been transferred by ordinary sale, and shall then cause the goods to be sold by public auction, after due notice in the Official Gazette."

The required notice having been published, the goods were put up for sale by public auction on the 14th ultimo: the highest bid for the entire range was, as the Committee are informed, Re. 1-10-3 per piece, rising 6 annas; as this rate was apparently not equal to the Collector's limit the goods were withdrawn, the range divided into lots, and again put up for sale, when 24 cases only were sold, and the remainder bought in.

It is to this point the Committee desire to draw the Board's special attention, as it appears to them that the Collector has not rightly observed the Act, which directs him to sell the goods by public auction, but gives him no authority or option to *buy in*.

The Act, it is submitted, was never intended to give the Customs authorities the right to speculate in goods taken over on the ground of under-valuation: the obvious purpose of retaining them for the use of Government and selling them by auction is to obtain a price in excess of that entered by the importer (whose declared valuation would thus be tested by public sale) but certainly not to place the Government in the position of a holder of goods competing with the market and interfering with the course of trade. As long as the Custom House holds a stock of goods similar to what may be in other hands, importers are unable to regulate the market,

and the action of Government is prejudicial to the merchant.

The insignificant difference between the value declared by Messrs. Paul Tambaci and Co. Rs. 25,830 and the appraiser's estimate of Rs. 25,947-15-0 scarcely justified the rejection of the former and establishes its accuracy, and the *bona fides* of the importers.

Chamber of Commerce to the Board of Revenue.

Calcutta, 20th January, 1875.

In continuation of the remarks submitted in my letter of the 6th instant, I am instructed by the Committee of the Chamber of Commerce to request you will do them the favor of stating whether they have been correctly informed that, in a recent public sale, by order of the Collector, of certain goods taken over (said to be some woollens) under clause 27 of the Customs Act, a limit had been placed under which they were not to be disposed of.

The goods having been sold the requirement of the Act was satisfied, but it appears to the Committee that the placing a limit—supposing it to have been the case—is “*ultra vires*,” and another instance in which the Collector has gone beyond the legal power given him under the Act.

Board of Revenue to Chamber of Commerce.

Calcutta, 29th January, 1875.

With advertence to your letters, dated, respectively, 6th and 20th instant, on the subject of the procedure

of the Calcutta Custom House in connection with goods taken over by the Collector under Section 27 of Act VI of 1863, I am directed to state that the Member in charge is of opinion that the Collector has full power to withdraw from sale at auction any goods taken over by him under the above section of the Customs Law, for which bids equal to what he believes to be the market value are not made, and that the Collector is right to so exercise his discretion. At the same time, I am to point out, with regard to the concluding para: of your first letter cited above, that it appears upon enquiry that the difference between the importer's valuation in the case therein noticed and that of the appraiser was greater than supposed by the Chamber, the Collector having reported that the importer's net value was Rs. 25,786-2 while the appraiser's net value was Rs. 27,855-2.

2. Referring to your letter of the 20th instant, I am to say that Mr. Money is of opinion that the Collector should not fix an upset price to be given out at auction, and that instructions will issue to him accordingly.

Chamber of Commerce to Board of Revenue.

Calcutta, 8th February, 1875.

I am instructed by the Committee of the Chamber of Commerce to acknowledge the receipt of your letter No. 125 of the 29th ultimo.

The Committee learn with regret that the Board of Revenue interprets the Customs Act in a manner at variance with the Committee's construction, and, as they believe, with the intention of the Legislature and the commercial interests of the Port.

According to the Committee's reading of Section 27 of Act VI of 1863 the Collector is bound to sell by public auction all goods taken over by him, and no power is vested in him to fix an upset price, or to hold goods for an indefinite time. The Board of Revenue appear to be of opinion that the Collector is arbiter of the market price of each and all of the innumerable articles which pass through his department, and that if he considers the market rate is not offered for goods which are taken over by the Customs' authorities and put up to public auction, it is at his option to withdraw them, hold them for a longer or shorter period, and dispose of them at his pleasure.

The Committee cannot believe that such scope was intended to be given to the Collector by the Act, and are still of opinion that, in the case which has given rise to this correspondence, he has exceeded the powers with which he is entrusted.

The Committee fear that the Collector's proceedings endorsed as they now are by the Board of Revenue would establish an objectionable precedent, and may lead to results calling for legislative interference; they have therefore resolved to refer the whole question directly for the consideration of His Honor the Lieutenant-Governor of Bengal.

Chamber of Commerce to Government of Bengal.

Calcutta, 8th February, 1875.

The Committee of the Chamber of Commerce desire me to address you on the subject of a correspondence

with the Board of Revenue, copy of which is hereto annexed, and to request the submission of this communication for the consideration of His Honor the Lieutenant-Governor.

The Committee invite your reference to the circumstances of the case as detailed in the Chamber's letter of 6th ultimo.

They may be briefly summed up here.

The Head Appraiser of the Custom House objected to an importer's valuation of certain goods for duty; he estimated the value at a higher figure; the importer declined to amend his declaration; and his goods were taken over on account of Government, to be dealt with under the 27th Section of the Customs Act. The importer received his declared value from the Collector, who thereupon gave due notice in the Official Gazette that the said goods would be sold by public auction.

Thus far the provisions of the Act were complied with: and it is only with the sequel and its results that the Committee desire to trouble the Lieutenant-Governor.

The Act declares that the officer in charge of the Custom House "shall cause the goods to be sold by public auction"; there is no ambiguity in this respect: the law requires *the goods*—the *whole* of the goods taken over, and not a *part* thereof—to be sold: and it requires that the sale *shall be made*; there is no authority given to the Collector to sell *any portion* and to *buy in the remainder*; nor does the Act vest in the Collector *any*

discretionary power to withdraw the whole or any portion after the notice to sell by public auction has been given and the goods put up for sale; neither does the Act sanction the sale of the goods being made subsequent to the date fixed by the notice, nor the holding of them for an indefinite period.

Notwithstanding this most distinct provision of the Act, the Collector's proceeding was in contravention thereof; he sold a portion only—24 cases out of 84—and withdrew the rest for future sales, because the bids for the remaining 60 cases were not equal to what he believed to be the market value.

These are the broad facts of the case; and the Committee submit that the action taken by the Collector was not in accordance with the Act as they have always read it, and that the approval and defence thereof by the Board of Revenue have no law for their sanction, for there is not a word in the Act which gives the Collector "full power to withdraw from sale at auction any goods taken over by him," nor does the Act give that officer a right to exercise any discretion in that respect.

The Act is clear and peremptory, and in the opinion of the Committee there has been a violation of its provisions in the case under notice.

The object of the Customs Law in detaining goods for assumed under-valuation and selling them at public auction is to satisfy the Government claim for duty to the fullest extent on their market value at time of importation, and to test that value, by an immediate sale, with that declared by the importer: but the Collector's

proceeding not only places the Government in the questionable position of a holder of merchandise competing with traders, and retailing confiscated goods, unburdened with the usual charges for rent, &c., which merchants incur in their business, but also of perniciously obstructing the ordinary course of trade by a speculative interception of merchandise which they are unable to dispose of for the price paid to the importer.

The detention of goods for under-valuation practically impugns the good faith of the importing merchant, and is a reflection on his integrity and purpose of fair dealing; the provisions of the Act should therefore be guardedly exercised and enforced only in instances of flagrant misrepresentation and manifest intention to defraud the revenue.

In the case with which the Committee are dealing, and the result of which it is their purpose to watch, the fact that the importer declined to amend the declared value and consented to receive from Government the price at which he entered his goods establish the *bona fides* of his entry, and throw on the Customs authorities the onus of proof that they were justified in rejecting his declaration.

If the Law provided that the importer should have the option of accepting the amount of appraiser's valuation instead of his own declared value the Committee are of opinion that instances of the kind now noticed would be of rare occurrence.

The Committee submit these circumstances of the violation of the 27th Section of the Act by the Collector

and of the Board's ruling regarding it, for the consideration and authoritative interpretation thereof by His Honor the Lieutenant-Governor, whose construction the Committee believe and hope will accord with that which they have expressed.

From Govt. of Bengal to Chamber of Commerce.

Calcutta, 19th March, 1875.

I am directed to acknowledge the receipt of your letter dated 8th February, with enclosures, regarding the construction to be placed on section 27 of the Consolidated Customs Act VI of 1863, and in reply to state, for the information of the Committee of the Bengal Chamber of Commerce, that the Lieutenant-Governor is of opinion that the action of the Collector of Customs in the case brought to notice was not strictly in accordance with the wording of the law, and that orders have been issued to prevent the recurrence of the irregularity complained of.

From Chamber of Commerce to Govt. of Bengal.

Calcutta, 13th April, 1875.

The Committee of the Chamber of Commerce desire me to acknowledge the receipt of your letter No. 705 of the 19th ultimo communicating for their information that in the opinion of His Honor the Lieutenant-Governor the action of the Officiating Collector of Customs in the case brought to notice was "not strictly in accordance with the wording of the law," and that orders had been issued to prevent the recurrence of the irregularity complained of.

I have the Committee's instructions to express their satisfaction with the result of the inquiry His Honor has been pleased to make, as it fully confirms the view they took of the 27th Section of the Act, and the Collector's proceedings at variance therewith: in fact the Committee fail to see what other construction could be possibly placed upon such clearly expressed provisions.

At the same time I am to request you will submit for His Honor's compliance the Committee's application for a copy of the orders issued to the Board of Revenue and to the Collector, so that the mercantile community may have an authoritative ruling of the Government for their guidance.

While the Committee further desire me to express a hope that a like occasion will not again arise for a reference to His Honor, they are not unmindful of somewhat similar circumstances that occurred in 1868 (the late Officiating Collector of Customs being then Secretary to the Board of Revenue) when the proceedings of the Collector were held to be irregular, and orders were then passed (see Government of Bengal letter No. 3285 of 17th October 1868) to prevent a repetition of similar deviation from the provisions of the law; which however seem now to have been either forgotten or totally disregarded.

The Committee are of opinion that the almost invariable unanimity that exists between the Board and the Collector in references on appeal against the action of the latter, encourages that officer in proceedings irregular if not actually arbitrary and illegal, and the conclusion on the part of the Committee of the Chamber is not unreasonable

From Govt. of Bengal to Chamber of Commerce.

Calcutta, the 21st April, 1875.

In reply to your letter of the 13th April, I am directed to inform you that the instructions given to the Board of Revenue are, that section 27 of Act VI of 1863 does not confer on the Collector of Customs a discretionary power to withdraw from sale at auction any goods taken over under the provisions of that section. The Collector is bound to cause the goods to be sold by public auction to the highest bidder, and he is not authorised to buy them in with a view to selling them at a second public auction.

2. With reference to the 4th paragraph of your letter, I am to represent that the Chamber would seem to have been altogether misinformed, both as to the officer concerned, and as to the circumstances of the case, which bore no resemblance to the question raised in the present correspondence. The late Officiating Collector of Customs was not then acting as Secretary to the Board of Revenue in the Customs Department, and the question was, whether the Collector was justified in disposing, by private sale, of goods taken over under the Customs Act instead of putting them up to auction, as required by the law. There can be no doubt that the law requires goods so taken over to be put up to auction; but it may fairly be contended that when goods are ordered by the law to be sold by public auction, it is to be understood that the sale is subject to the auction conditions usually in force and generally understood by the public, and that these include the right of buying in, or withdrawing from sale, goods for which a fair value may not be offered. The Lieutenant-

Governor does not concur in this view, but it is evidently a view which might be held in perfect good faith by an officer desirous to keep strictly to the provisions of the law. The Lieutenant-Governor, therefore, though he agrees with the Committee of the Chamber in their construction of the law, is unable to assent to their opinion that the view they have taken is the only construction which could possibly be placed on such clearly expressed provisions.

3. With regard to your 6th paragraph, I am to point out that section 27 of the Act evidently contemplates it as possible that cases may occur in which the proceeds of the sale will not exceed the sum paid to the person entering the goods, together with the duty and charges thereon.

**Alteration in the form of declaration of value
by Importers.**

This matter was brought to the notice of members by circular a few weeks ago, and requires no special comment.

From Collector of Customs to Chamber of Commerce.

Calcutta, 26th January, 1875.

I have the honor to enclose for the information of the Chamber of Commerce copy of a Notification requiring Importers in future to use an amended form of declaration in their bills of entry. The notification has been published in the *Calcutta and Eschange Gazettes*.

NOTIFICATION.

Calcutta, 26th January, 1875.

The attention of all Importers of Goods is called to an alteration in the form of declaration which, under the orders of the Chief Customs Authority, must be in future subscribed to all bills of entry under Section 62, Act VI of 1863, as follows:—"_____ do hereby declare that the Goods above specified are of "the growth, produce or manufacture of _____ "_____ and are of the value of _____ "Rs. _____ as entered above."

From Chamber of Commerce to Collector of Customs.

Calcutta, 6th February, 1875.

The Committee of the Chamber of Commerce desire me to say in reply to your letter No. 136 of 26th ultimo, that while Section 62 of the Customs Act gives the Chief Customs Authority power to require Bills of Entry to be made in such form and containing such particulars as he may direct, the amended form of declaration, copy of which you have sent for their information, and for which they are obliged, should not be inconsistent with the declaration required by the 26th Section, and should have the addition of the words "*to the best of his knowledge and belief*."

From Collector of Customs to Chamber of Commerce.

Calcutta, 19th February, 1875.

I have the honor to acknowledge receipt of your letter

of the 6th instant, and in reply to inform you that I have consulted the Government Solicitor on the subject of the addition proposed by your Committee to the new form of declaration on Bills of Entry.

2. The Solicitor is of opinion that the proposed addition is unnecessary, inasmuch as the person signing can only declare contents "to the best of his knowledge and belief."

3. As the new form therefore has been already publicly notified it appears best to make no further change.

Custom House Daily Lists of Imports and Exports.

The Committee have at length, but only very recently, received a reply to their representation on this subject. The Board of Revenue proposes the appointment of a Committee of merchants interested in the various branches of the trade—imports, exports and shipping—to co-operate with the Collector in preparing a form that would be generally accepted. The Committee approve of the suggestion, which might with advantage have been adopted in the first instance before the changes, of which members have complained, were introduced. As the Committee retire from office immediately, they have thought it better to leave the selection of representative members to their successors.

The Collector has at length, after a lapse of six months, satisfied himself of the great inaccuracies in the returns for October last, but not till they were brought to his notice by the Committee. Fresh returns for that month have accordingly been issued by him.

From Chamber of Commerce to Board of Revenue.

Calcutta, 15th February, 1875.

On the 12th October last the Committee of the Chamber of Commerce communicated their answer to your reference regarding the altered forms of daily import and export lists, but they have not yet had a reply from the Board of Revenue on the subject: they therefore instruct me to revert to it and to request the Board will favor them with a consideration of the matter and such observations as they may desire to offer.

The Committee on that occasion stated, in reference to the wishes of the general body of subscribers to those publications, they hoped the Board would make no change in the forms to which merchants had been long accustomed and which they found to be sufficient for their purposes, and they again beg you will submit this point for the Board's special attention.

The first change was made on the 1st October last, and subscribers at once expressed their disapproval of an arrangement regarding which they were not asked to signify their opinion until after it had been carried into effect.

Notwithstanding the Chamber's letter of 12th October—communicating that disapproval—the change was continued for several weeks, and on the 18th of last month a notice by the Collector of Customs was issued that, with the Board's approval, the *export* daily list would be published in an amended form from that date: not, however, in the form desired by subscribers.

That alteration was also introduced—like the change on 1st October—without reference to the Chamber, whose request for a return to the old forms remains unacknowledged and ignored.

In resubmitting this subject for the attention of the Board the Committee desire me to notice the frequent errors that are committed in the daily lists of imports and exports, the constant occurrence of which largely detracts from the usefulness of those trade returns. Scarcely an issue appears without numerous "errata," the correction of which involves vexatious labor and amending entries.

And this inconvenience is not limited to the daily lists, but also extends to the monthly publications; and between these important returns it is absolutely impossible to arrive at a conclusion as to which is to be depended upon. As a single illustration of this I am to refer you to the Monthly Guide for October last which states the imports of Grey Yarn to be 1,684 bales, whilst the daily entries for that month aggregate 2,082 bales. Here is a discrepancy of 400 bales or 25 per cent. of a full average import, and up to this moment no correction has been made of so serious an error.

*From Board of Revenue, L. P., to Chamber of
Commerce.*

Fort William, 21st April, 1875.

Your letter of the 15th February was referred to the Collector of Customs for report by order of Mr. Money before he left the Board, and the correspondence connected with it has only now come to Mr. Dampier's knowledge. He desires me to reply as follows.

2. On receipt of your letter of the 12th of October objecting to the alteration which had been made in the forms of daily import and export lists, Mr. Money made enquiries in different quarters with a view to ascertain in what respects the new forms were less acceptable than the old, the result of which was the alteration which has been made in the form of export daily list since the 18th of January.

3. Since the matter has been brought to Mr. Dampier's notice, he has also personally made similar enquiries. From the replies made to these, as well as from the information given to his predecessor Mr. Dampier finds that to revert to the old forms precisely as they were would not give universal satisfaction to those interested, any more than the forms now in use can be said to give universal satisfaction. Some have pronounced an unqualified preference at any rate for the new form of import list. Others, while approving generally of a return to the old forms, have suggested alterations in various details.

4. The fact seems to be that no one form can be devised which would be accepted by all classes of those

interested in the lists—as the best adapted for their purposes. The arrangement of the detailed information which would be most convenient for those whose business consists chiefly in the import or export of goods might not be the most convenient for the consignees of ships, and so on.

5. Although under these circumstances it will obviously be impossible exactly to suit all, Mr. Dampier desires to avail himself of the occasion to revise the forms entirely and to bring the lists into such a shape as would, on the whole, be most acceptable to the whole body of those interested. He thinks that this can best be done by a Committee of gentlemen who are familiar with the requirements of the different interests concerned. Should the Chamber of Commerce concur with him, he would ask them to nominate two or three gentlemen who would give their time and attention to the matter, in consultation with the Collector of Customs and one or two others to be hereafter nominated. The Chamber would probably think it proper that their nominees should represent the different classes of mercantile interests to which these daily lists may be made useful.

6. As regards the inaccuracies in the lists, of which the Chamber and others have complained, the Collector of Customs has pointed out the extreme difficulty of avoiding all errors in lists of this sort which cannot be made up until after business hours; and which sometimes cannot be ready for the Press till late at night, although it is an object to issue them as early as possible on the following day. The lists of *errata* in each day's list is published at the foot of the following day's issue. The Collector

however spares no pains to attain accuracy both in the daily lists and monthly tables, and it is hoped that they will be more and more free from errors as the establishments which have recently been re-organized become more familiar with the work.

It may be mentioned here that the Collector is also interested in the form which may be adopted for the daily lists, as affording materials for other official compilations, and no doubt the Committee would give due weight to this consideration among others.

7. Mr. Dampier regrets that the matter has remained so long without final settlement, and hopes that the course which it is proposed to adopt will bring it to a speedy and satisfactory conclusion.

**Over-payment of duty refund of which
has been refused.**

Another reference by a member of the Chamber has been made to the Committee against the action of the Collector of Customs, which they thought of sufficient importance to be taken up. Particulars will be found in the correspondence at foot. The question was referred by the Government for the opinion of the Legal Remembrancer, instead of, as is the Committee believe usual, to the Advocate General. Though the opinion given by the Government legal adviser is in favor of the Collector and the Board, the Committee are still of opinion that the Act

gives full power to the Customs authorities to grant the relief sought, and they have, therefore, addressed the Supreme Government on the subject.

Chamber of Commerce to Government of Bengal.

Calcutta, 23rd March, 1875.

The subject of the representation which the Committee of the Chamber of Commerce desire me to make has already been submitted for the consideration of the Lieutenant-Governor, but they request His Honor's permission to reopen it; as it not only affects the individual interests of the parties concerned in this particular instance and may affect the interests of others who may be similarly circumstanced on some future occasion, but the question of the right interpretation of a section of the Customs Law is therein involved.

The case is that of Messrs. Barlow and Co., merchants of this City, who imported certain merchandise and paid duty on an over-valuation, made in error by their assistant and whose mistake was not discovered by the appraising officer of Customs, although he had the invoice and samples for his information and guidance.

Four days afterwards Messrs. Barlow and Co. detected the error, and immediately applied for refund of excess duty, but the Collector disallowed the claim because the goods had been removed from the Custom House premises, basing his refusal on the 62nd Section of the Customs Act.

The Board of Revenue, on appeal, upheld the Collector's order; and the Lieutenant-Governor, on a further appeal and submission of the ruling of those authorities to His Honor, regretted his inability to amend the orders that had been passed.

The Committee of the Chamber respectfully request a rehearing of the matter, because in their judgment the same Act distinctly provides a remedy which is applicable to the case under consideration.

It is conceded that the 62nd Section of the Act allows no re-valuation of goods for duty after they have been removed from the Custom House; but as regards under payment of duty due to Government and over payment by the merchant there are special provisions for the protection of both interests under Sections 185 and 186.

The former declares that—"When duty or other Customs dues or charges have been short levied through inadvertence, error, or misconception on the part of the officers of Customs: or when duty, after having been levied has been erroneously refunded, the person chargeable with the duty or charge so short levied, or whom such refund has erroneously been made, shall pay the deficiency or re-pay the amount paid to him in excess, on demand being made within six months from the date of the first assessment or making of the refund; and it shall be lawful for the officers of Customs to refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid."

The latter contains the following—"No duty or other Customs dues or charges which shall have been charged

"and paid, and of which, or of a portion of which, re-payment is claimed in consequence of the same having been charged or paid under an erroneous construction of law, or from other error, shall be returned, unless such claim is made within six months from the date of such payment."

It appears to the Committee that these 2 sections were advisedly introduced into the Act for the special purpose of reciprocal protection—of guarding the public revenue, on the one hand, against deficiency of duty erroneously charged and received, and, on the other, of restoring to the merchant any overpayment of duty made in error.

The Committee apprehend that no other construction can be placed on the wording of those sections, and if their interpretation of the former section in favor of the Government is admitted their interpretation of the latter in favor of the merchant cannot be disputed. They contend that the language employed in both can have no other meaning than that which they attach to them, and which was unquestionably the intent and meaning of the authorities who introduced them into the Act; otherwise with what object were they embodied?

The case under submission completely meets the intention of the Act, *viz.*, that relief shall be given (within a specified time) where it can be legitimately claimed, and the Committee trust His Honor will, on a review of all the circumstances, be pleased to express his concurrence in the interpretation which they place on the Customs Act and declare his reversal of previous orders.

*From Govt. of Bengal to Chamber of Commerce,
Calcutta, 13th April, 1875.*

I am directed to acknowledge the receipt of your letter dated 23rd March, regarding the proper construction to be placed upon sections 62 and 186 of the Consolidated Customs Act VI of 1863, and in reply to forward, for the information of the Committee of the Chamber of Commerce, the accompanying copy of a letter[†] addressed by this Government to the Superintendent and Remembrancer

[†]No. 57, dated 7th April, 1875. of Legal Affairs on the subject, together with an extract, paragraphs 1 to 4 inclusive, from that officer's reply[†]

2. I am to say that, in view of the opinion expressed by the Legal Remembrancer, the Lieutenant-Governor is unable to modify the orders already passed rejecting Messrs. Barlow's application.

From Government of Bengal to the Superintendent and Remembrancer of Legal Affairs.

Calcutta, 2nd April, 1875.

I am directed to request that you will favour the Lieutenant-Governor with an expression of your opinion upon the true construction of section 62 read with section 186 of Act VI of 1863.

2. A mercantile firm imported certain goods, declared their value under section 26, and paid the duty accordingly. Some days later, and after the goods had been removed from the Custom House, the firm discovered

that in the declaration of value the goods had been over-valued in consequence of an erroneous description in the bill of entry; certain cases of coloured velvets, worth 8 annas a yard, having been therein described as silk-faced velvets, worth Rs. 1-6 per yard. The firm accordingly applied to the Collector of Customs for a refund of the excess duty erroneously paid. The Collector refused the request, on the ground that as the goods had been removed from the Custom House no re-valuation could be allowed under section 62 of the Act. The Board of Revenue upheld this order.

3. It is now represented by the Chamber of Commerce that section 186 authorizes the repayment of duty or other charges which have been paid under an erroneous construction of law, or from other error, if the claim be made within six months. The Chamber consider that this section authorizes the restoration to the merchant of any over-payment of duty made in error.

4. The point, therefore, upon which your opinion is requested is whether or not the relief given by section 186 is subject or not to the limitation prescribed by the concluding clause of section 62. In other words, is it open to a firm to claim, under section 186, a refund of duty paid in error, when such refund would involve a re-valuation of goods which were assessed for duty upon the declared value thereof, such goods having been removed from the Custom House before the claim to refund was made?

Extract from a letter from the Officiating Superintendent and Remembrancer of Legal Affairs, to the Secretary to the Government of Bengal, Revenue Department, No. 57, dated Fort William, the 7th April 1875.

PARA. 1.—With reference to your letter No. 833 of the 2nd instant, on the question as to whether or not the relief given by section 186 of Act VI of 1863 is subject to the limitation prescribed by the concluding clause of section 62, I have the honor to state as follows :—

2. I am of opinion that the decisions of the Collector of Customs and Revenue Board are quite correct.

3. By section 62 no re-valuation of goods is allowed after the goods shall have been removed from the Custom House, except in cases of "obvious error;" where the consignee has *undervalued* his goods by accident. The present case is not one of the kind mentioned in section 37, and this is decisive of the question.

4. Section 186 is among the "miscellaneous provisions" of the Act. It clearly does not override any special procedure laid down in the previous sections, and must be taken as subject to section 62.

Additional particulars required by the Collector of Customs in Shipping Bills and Bills of Entry.

The subjoined correspondence shows the action taken by the Committee on the subject of additional particulars required by the Collector of Customs in Bills of Entry. Such additions being in their opinion not only unnecessary for either

statistical purposes or for the due preservation and collection of Government revenue—but also imposing extra and useless work on merchants, and in this way impeding despatch of business, the Committee have protested against its continuance. Many of the particulars required, such as yardage of handkerchiefs, and weight of crockery and glass-ware, are also contrary to the usages of the trade, and importers are unable to render them; the returns therefore in many instances are given by mere guess work and are not to be trusted as a guide for statistical or other purposes.

Collector of Customs to Chamber of Commerce.

Calcutta, 8th March, 1875.

I have the honor to forward for the information of the Chamber copies of a notice and its accompaniments now being issued to the mercantile public, under orders of the Supreme Government, calling upon importers and exporters to furnish from the 1st April next the detailed particulars therein referred to in their shipping bills and bills of entry.

CUSTOM HOUSE NOTICE.

Under the orders of Government, notice is hereby given that on and after the 1st April next every importer and exporter of goods will be required to furnish in each bill of entry and shipping bill, and in addition to all information now given, full particulars as required by the annexed schedules A and B.

In the case of imports, the annexed amended form of bill of entry (C) must be used; all goods imported or exported must be accurately described under the headings or sub-headings of schedule A; and all particulars mentioned in the 1st and 2nd columns of that schedule must be given, thus:—For grey shirtings, in addition to the number of pieces, width, length, and weight of cloth (now given), the total number of yards must be stated, for drugs and medicines, in addition to the value (now given), the weight must be stated, and so on, in the terms of the schedule.

Further, importers and exporters will be required to state, whether the ship is a steamer or a sailing vessel, the flag it sails under, and whether it has passed, or is intended to pass, through the Suez Canal. With regard to goods free of duty, or liable to fixed duties according to weight or quantity, or to duties on fixed tariff valuations, every importer and exporter must declare the *real* value of the goods in accordance with the provisions of section 26, Act VI, 1863; and any misstatement on this point will render the declarer liable to the penalty prescribed by section 216 of that Act. In order to avoid any delay in the transaction of business at the Custom House, and to ensure correct returns, it will be necessary for every importer and exporter to present with each bill of entry or shipping bill a summary (in forms D or E, hereafter printed) of the goods composing his consignment, containing *only* such particulars as are required by schedules A and B.

All documents not filled up and presented strictly in accordance with the foregoing rules will be rejected for entry through the usual course; and detailed examina-

tion will be made of any goods respecting which the necessary information cannot be otherwise ascertained.

It is therefore requested that, to avoid the inconvenience of such examination, importers will at once communicate these rules to their correspondents, that full particulars, as required by the schedules, may in future be shewn in the invoices.

From Chamber of Commerce to Collector of Customs:

Calcutta, 29th March, 1875.

I have submitted your letter No. 397 of the 8th instant to the Committee of the Chamber of Commerce, by whom I am directed to communicate the following reply.

It is only a very short time since the forms to be used at the Custom House were altered at the request of Government and they have now again to be re-altered: these constant changes are not only annoying to merchants, but, as you will readily perceive, are real hindrances to the quick despatch of business, which is an essential point to both the importer and exporter.

The Notice which is appended, with other papers, to your letter bears date the 17th February, and in the last paragraph it is requested that importers will at once communicate to their correspondents the rules referred to in order that full particulars of their consignments, as required by the new forms of schedules, may in future be shewn in the invoices.

Under that notice importers are required to furnish the particulars on and after the 1st of next month—a condi-

tion which it is obviously impossible to observe; for with the promptest communication the end of May would be a more probable date of receipt of invoices filled up according to the schedule.

If the notice had been published sufficiently early to admit of the changes coming into force on the required date, importers would have had time to communicate with their correspondents and obtain what is wanted; but under existing circumstances it is simply impossible to comply with the orders of Government.

It follows therefore that the enforcement of the provisions of the last paragraph but one will be a most arbitrary proceeding, and the Committee of the Chamber desire to record their most emphatic protest against such peremptory dealing with the commercial public.

All invoices of piece goods and all bills of entry do already contain full information of the goods they profess to represent and the appraiser at the Custom House has full power by personal inspection to satisfy himself of the correctness of such representation.

As the present bills of entry contain all particulars as to length, width, and weight where necessary, the question of the yardage is only a matter of simple multiplication which the Committee think might just as well be done by the statistical department, towards the cost of which the mercantile community largely, if not entirely, contributes. The information the Committee believe is needed solely for Government statistics, and the Government, they submit, should employ a sufficiently intelligent department to give them this information without forcing

the merchant to do the work for them under threat of rejection of his application.

The Committee observe a new column has been introduced,—the “declared real value,” and from the illustrating form which accompanies, this declared value is to be entered in the case of grey and tariffed goods, and not for bleached colored or *ad valorem* goods. In the case of these latter, the Committee fully agree with the implied orders of Government that it would be simply a repetition, as the price fixed on the goods by the importer at the time of entry represents the net market value, and there is no need to burden bills of entry with duplicate entries. Grey and tariffed goods however stand on a very different footing. The trade in them is far larger, and the object in placing them on a tariff scale was evidently to avoid the constant disputes and delays that now take place in settling the price of the *ad valorem* goods, and still to give Government the same rate of duty in the long run on the one as they obtain on the others. The rate has therefore been fixed on the same principle on which the price at the place of production is quoted, *viz.*, value per lb. If this value be taken and duty be calculated thereon the Government declare that their requirements will be fully satisfied, and the reason of the introduction of this new element is inexplicable to the Committee except on the grounds of comparison and of statistics. If for the former the results will be misleading, for grey goods are imported and held for months, forming in this respect a strong contrast to bleached and colored goods, which are only in demand for a short time and are generally imported shortly before and not, as a rule, held over. If the information is wanted for statistical purposes the Committee sub-

mit that the invoice cost is the fairest entry to be made, as it can be at once checked by the appraiser who passes the goods and is a more convenient form for the returns of trade and navigation which are kept in English currency. The price at the time of entry is no guide to the price which may be realized at the time of sale six months subsequently. In bleached goods, &c., the entry value is very nearly identical with the selling price and the one is a fair approximation to the other. One other point however the Committee must press strongly on the Government, and which is that as the preservation and due collection of the Government revenue is not in the slightest degree affected by the return in this column, the figures that may be there given by importers are to be accepted without question and are not to form the subject of dispute between the importer and the Government officials of the Custom House, or to be used as a cause of delay in passing the goods through the usual channels; and further they must not be published.

With regard to the character of a vessel—whether a steamer or sailing ship—its flag, ports of departure and destination, all these particulars are already recorded at dates of entry for discharging and loading and at time of clearance; and the object of calling for these details in the notice is hardly perceptible.

It matters little to a casual importer or exporter whether the steamer or vessel by which he receives or ships his goods goes through the Suez Canal or touches at St. Helena or the Cape on her way home; what solely concerns him is whether his goods reach their destination in good order and in good time. These further particulars concern the

ship and the commander and should be furnished by him at time of entry or clearance. No conceivable object is to be gained by having these details repeated in every bill of entry for the whole outward and inward trade of the Port.

A copy of this letter is sent to the Chambers of Commerce of Manchester, Bombay, and Madras.

From Collector of Customs to Chamber of Commerce.

Calcutta, 15th April, 1875.

I have the honor to acknowledge receipt of your letter dated 29th ultimo received on 31st March on the subject of the notice, schedules and forms forwarded to you on the 8th. My reply has been delayed till now that I might have an opportunity of watching the working of the innovation.

2. I have now to observe with reference to the 2nd para of your letter that (with the exception of a change regarding a certain class of goods which was never made compulsory and has been adopted by only about 10 or 12 firms) alteration has only been made previously in one of the forms in use at the Custom House and that (in the amended form of declaration) was made not at the request of Government as stated by you, but by order of the Member in charge of Customs, Board of Revenue.

3. I quite admit that an alteration in the form of documents used at the Custom House may occasionally cause inconvenience to merchants who have a large stock of old forms and every effort is made to mitigate such inconvenience by allowing them to use up the old forms

after the necessary alteration has been made ; but if the new form be promptly adopted, it is not clear how its introduction proves, as stated in your letter, "a real hindrance to the quick despatch of business."

4. With respect to paras: 3 to 6 of your letter I have to state that the notice was issued as soon as possible after receipt of the Government orders. I am aware however that the time allowed to merchants for communications with their correspondents was short, and for that reason I had previously given instruction to relax the rules, as far as is consistent with obtaining a reasonably correct estimate of the required particulars until sufficient opportunity had been given to comply with the requirements of Government and that this period would extend till the end of May.

5. With regard to the 7th and 8th paras of your letter I have to point out that the schedules forwarded with the notice show that certain particulars are required which are not usually given in invoices, and to inform you that the Government orders on the subject direct that such particulars are to be filled in by importers and shippers ; it is not open to me therefore to discuss the question whether or not the Customs Statistical Department should supply those details and these remarks will apply to your paras. 10. 11.

6. The 9th para : of your letter discusses the reasons for the introduction of the new column in the Bill of Entry, and with reference to this I would observe that it is obviously the wish of Government to obtain correct statistics of the real value of merchandize imported and exported. These could not be obtained were the fixed

Tariff values only to be declared ; for, as your Committee must be aware, there are frequently very considerable differences between the Tariff and the market values.

7. It will also, I have no doubt, be evident to your Committee that the same objection applies to the declaration of invoice values which are sometimes below, and sometimes above the market rate on the day of importation.

8. To adopt the suggestion of the Committee and allow merchants to declare in the new column any value they choose, without fear of question, would simply be to render the record of so called real values worthless. The suggestion is directly opposed to both the letter and the spirit of Section 26 of Act. VI. of 1863, which invests the Collector with special powers to enable him to establish the correctness of such values and with reference to the last clause of the para : under notice I beg to state that it is not my intention to publish the values declared in the column for real value.

9. As far as the experience of the first fortnight goes the introduction of the new system has been attended with less friction than might reasonably have been expected. This shews that the mercantile community generally have recognised the object of, and responded to the Government requirements, a fact which I am glad to have the opportunity to acknowledge.

Survey of the River Hooghly.

The accompanying reply from the Government of Bengal announces that the Committee's former

and subsequent recommendation that the river survey should be made by means of steamers instead of by the slow and useless sailing vessels hitherto employed has been favorably considered, and the desirable change in this respect will probably be introduced, and survey operations conducted with greater facilities than are possible under the present system.

From Govt. of Bengal to Chamber of Commerce.

Calcutta, 30th January, 1875.

I am directed to acknowledge the receipt of your letter dated the 1st October 1874, regarding the surveying service of the River Hooghly, and in reply to say that a scheme proposed by the Master Attendant and the River Surveyor, for substituting steamers for the present sailing vessels of the River Survey Department, has been submitted by this Government, for the favorable consideration of the Government of India.

Holidays to be observed at the Small Cause Court.

The Mahomedan employés and suitors in the Court of Small Causes having petitioned the Lieutenant-Governor for the closing of the Court on certain festivals and holidays observed by their section of the community, His Honor was pleased to refer the subject for the opinion of your Committee, who concurred in the proposal

to allow 8 days, provided a week was deducted from the 30 days already allowed at the Doorga Poojah vacation.

The Mahomedans are undoubtedly entitled to some concession in this respect, and the Committee believe the proposal will satisfy the parties interested in the movement.

The Committee have since learnt from the newspapers that the Mahomedans are to have their holiday but that an equal deduction is to be made from the Doorga Poojah.

The Merchant Shipping Act.

This subject was referred to in the President's address at the general meeting in January as having engaged the Committee's attention during the last half-year: and the following are their suggestions regarding some of the amendments proposed by the Government of Bengal.

The Chamber's letters referred to in the following paragraphs are contained in previous reports and are not therefore reprinted here.

The Bill as amended became Act IV of 1875.

I.—For the amendment of Section 71, Act I of 1859, so as to enable the Shipping Master of a port to insist, not only, as at present, that sufficient provisions, water, and medicines are shipped, but also that there shall be a proper supply of boats, lights, and marine stores generally on board.

The Committee are of opinion that there should be some legislative enactment defining the quantity to be estimated according to strength of crew and passengers, length of voyage, and other attendant circumstances, and that instead of leaving the interpretation of *sufficient stores* to the caprice or judgment of the Shipping Master alone, it would be desirable that the local Government should nominate a Standing Committee to decide in each case according to its merits.

II.—For the amendment of Section 13, Act I of 1859, to compel every ship to carry properly certificated officers (masters, mates, and engineers.)

This question was fully reported upon in the Chamber's letter to Government of 24th July 1872, which is here reproduced for reference: and the only additional provision now recommended is that any coasting vessel of over 200 tons carrying passengers should have at least one officer holding a master's certificate.

III.—To empower by law the Shipping Master or other authorized officers at ports to refuse discharges of seamen, and to require owners and masters of vessels coming out with the intention of remaining in this country to provide a return passage for their seamen discharged here, or to make a deposit on their account.

On this paragraph the opinion of the Chamber is not called for.

IV.—To provide that when a seaman convicted of desertion is left behind in prison, the master of the vessel shall be bound to deposit his wages and effects in the Shipping Office, the Shipping Master having power to settle the master's claim. Also, that masters shall be bound to report desertions within 48 hours, even if the man is not caught, on pain of having to deposit money for his passage home.

Assuming that this provision applies only to European or foreign seamen, and that it is not intended to be enforced in the case of lascars, the Chamber approves of the proposal.

V.—To compel British vessels of all kinds to take distressed seamen and lascars from one Indian port to another, at rates to be fixed by authority.

The Chamber is of opinion that while British vessels should be compelled to convey distressed seamen and lascars they should be fully remunerated for such service.

VI.—To enlarge the constitution of Courts of Inquiry, and to define the power of Government to detain vessels in cases of collision.

The following letter addressed to the Government of Bengal, dated 30th October 1872, expressed the Chamber's views on this subject, and the Committee have no further suggestions to offer.

VII.—To effect the following amendment of Act XV. of 1863:—

1st.—To enable a Board or Court of Inquiry appointed by the Government, instead of the Admiralty Court, to try

complaints involving loss of certificate for incompetency, when the certificate was given by the Board of Trade.

2nd.—To give power to the Government to enquire into wrecks of foreign vessels occurring on Indian shores.

3rd.—To give power to a local Government, other than that having jurisdiction in the place where a casualty occurs, to investigate if requested to do so.

4th.—Comparing Sections 4 and 5 of Act XV of 1863, to define the authority to whom a certificate, if suspended, should be given up: to the Court of Inquiry or to Government?

5th.—To define the mode of recovery of penalties imposed on a master under Section 9.

6th.—To define what amounts to the "gross misconduct" referred to in the Act.

7th.—To empower the Court to enforce the production of the ship's log by the master.

8th.—To clear up doubts as regards the relative jurisdiction of Government and the Admiralty Court.

1. Sections 4 to 11 Chapter 2 of the Bill to amend the Act of 1859, propose to give this power to a Court appointed by Government, but the Committee of the Chamber are strongly of opinion that it should be retained solely by the Admiralty Court. The cancelling or suspending an officer's certificate involves the deprivation of the means of earning his bread for the period assigned, and the proceedings of Mofussil magistrates are not of such a

standard as to inspire confidence or make it desirable that they should be invested with larger powers than they already possess.

2. Sections 3 and 4 of the same chapter provide for making investigations in cases of wreck, &c., but the Committee of the Chamber are of opinion—as already expressed in their letter of 30th October 1872, above recorded—that any local enquiry should be preliminary and subject to a final inquiry by a duly constituted court.

3. Provided the inquiry is preliminary, as above, there is no objection to this amendment.

4.—The Committee contend that the Admiralty Court alone should have the power of suspending a certificate, and they are therefore of opinion that the custody of the certificate should rest with it.

5.—The recovery of penalties should be made by usual process of law, by prosecution before a magistrate.

6.—It is not easy to decide this question: other offences besides the obvious ones of drunkenness and tyranny may constitute "gross misconduct," and if omitted in the schedule some actions clearly of gross misconduct might go unpunished in consequence of such omission. It therefore seems to the Committee expedient to omit the definitions in the Act, and to let each case stand on its own merits and be judged of by surrounding circumstances.

7. The compulsory production of a ship's log should be a necessary provision of the law.

8. The Committee are of opinion that the power and jurisdiction of Government should be confined in case of loss or casualty to the preliminary inquiry, and the Admiralty Court to have the final disposal of the investigation.

VIII.—To ensure a proper survey of ships.

Upon this point the Committee of the Chamber addressed the Government of Bengal at considerable length in their letter dated 5th November 1873. That communication does not appear in the "Collection of Papers relative to the Amendment of the Mercantile Marine Law of India," it is therefore here given.

IX.—To vest the Shipping Master with the powers of a Magistrate to enable him to deal with seamen's cases.

The Committee are of opinion that the Shipping Master with his duties as Collector of Customs has a sufficient demand upon his time and attention without being weighted with the powers of a Magistrate and they see no reason for investing him therewith.

X.—To enforce the compulsory invaliding of seamen found on arrival to be suffering from contagious diseases.

This appears a judicious proposal, assuming that the invaliding is recommended by medical authority: but there is no provision suggested as to the disposal of the seamen so invalided.

XI.—To refuse clearances to overloaded steamers.

The Committee are unable to concur in this recommendation of Government, if the refusal to grant clearance

at the option of the Collector, who can have no practical knowledge of the matter, which is rather one of unseaworthiness and is dealt with on the Chamber's letter of 5th November 1873, above.

XII.—To enforce the provision of more accommodation for seamen than is allowed by Section 70 of Act I of 1859.

The Committee are of opinion that it is not in the capacity of any local Government to amend the provisions made by the Board of Trade as regards British ships. Indian vessels however might be dealt with, and probably 10 superficial or 60 cubic feet would be found ample accommodation.

XIII.—To define more precisely the powers of a Shipping Master or his deputies in regard to the inspection of ships.

These powers should undoubtedly be more precisely defined; and as far as regards inspection of accommodation and provisions the Shipping Master should have them, but upon points of seaworthiness the Committee are of opinion—as expressed in their letter of 5th November 1873—that the duty should be discharged by the Port Commissioners.

The last point to notice is the proposal of the Government of Bombay that the State should not be burdened with the cost of providing passages for shipwrecked passengers, and the Committee are of opinion that the attendant expenses should fall on the owners or hirers of the vessels concerned.

Hooghly Bridge Tolls.

A deputation waited on His Excellency the Viceroy and presented the following address. The matter was fully discussed, but beyond an assurance that the Government was cognizant of the undue incidence of the tolls, and a promise that the question would be carefully considered when they had more experience in the working of the bridge, His Excellency was unable to give any more definite reply at the time.

Calcutta, 15th March, 1875.

To His Excellency

The Right Hon'ble Thomas George Baring,

Baron Northbrook, of Stratton, G. M. S. I.,
Viceroy and Governor General of India.

MAY IT PLEASE YOUR EXCELLENCY,

We feel it to be our duty to represent for your Lordship's consideration the injurious effects upon trade, and upon the community at large, of the legislative enactment known as the Hooghly Bridge Act.

Four years ago a Bill was introduced in the Legislative Council of the Lieutenant-Governor of Bengal for the construction of a Bridge across the Hooghly between Calcutta and Howrah; and, after various amendments, it became Act IX. of 1871, having received the assent of the Lieutenant-Governor on the 3rd June of that year and of the Governor General of India on the 17th of the

same month. The construction of the Bridge was thereupon commenced, and in October last the long projected scheme was successfully accomplished.

On the 22nd December, the following advertisement was published:—

EAST INDIAN RAILWAY.

HOOGHLY BRIDGE TOLLS.

The public are informed that on and from 1st January 1875, the rates for Goods of all kinds (including Coal and other Minerals) booked to and from Calcutta and Howrah Stations will be one Rupee per hundred maunds higher than those hitherto charged, that being the toll payable for the Hooghly Bridge under Act of Bengal Legislative Council.

As soon as satisfactory arrangements are made for the working of the Bridge, the Calcutta Station at Armenian Ghât will be closed. Of this due notice will be given.

CECIL STEPHENSON.

Calcutta, 21st December, 1874.

The advertisement was in conformity with the 4th Section of the Act, which provides as follows:—

“Towards meeting the charges incurred in the construction and maintenance of the said bridge and approaches the Lieutenant-Governor of Bengal may levy, or cause to be levied, from the date of the opening of the said bridge for traffic, the following fees on goods and passengers conveyed on the Railway of the East Indian Railway Company into and from the station at Howrah, viz:—

<i>On every maund of goods</i>	...	...	2	pic.
<i>On every passenger</i>	...	...	3	”

Provided that the said Lieutenant-Governor may at any time lower the said fees, and may also exempt any goods or any passengers from payment of the said fees."

On the appearance of the above advertisement, the representatives of Coal and Steamer Companies separately represented to the Lieutenant-Governor the pernicious effects, on their industries, of a tax which must fall, with exceptional severity, on a low priced article like coal, and they applied for its exemption from the tax. But the applications were unsuccessful, His Honor being of opinion that the fees leviable under the Act were indispensable for the purposes of the Bridge, and that under existing circumstances no proposal for revising the law could be entertained. The correspondence is hereto annexed for Your Excellency's information:

The unfavorable result of the applications to the Lieutenant-Governor compels us to appeal to Your Excellency for a reconsideration of some of the provisions of the Bill.

When the Bill was considered in the Council of the Lieutenant-Governor on the 15th April 1871, His Honor the President proposed the Section above quoted, declaring its adoption to be essential to obtaining for the Government of India some collateral security, beyond the ordinary tolls; for the funds they were willing to advance for constructing the Bridge, and although the Select Committee of the Council, the Port Commissioners, and the Chamber of Commerce, expressed opinions adverse to that provision of the Bill, the Section was placed before the Council as an indispensable condition for the prosecution of the work.

The Section was strenuously opposed by the Commercial Members of the Council, who contended that the principle upon which it was based was utterly unjustifiable, unheard of in legislation, and opposed to all legitimate principles of taxation; and that to levy a uniform charge on weight irrespective and regardless of value, and that too on merchandise which derived no conceivable advantage from the proposed scheme, was doing violence to common justice and equity.

A motion was made to omit that obnoxious section from the Bill, and the Council divided, with the following result:—Messrs. Robinson, Schaleh, Wordie and Wyman supporting it; Bahoo Digumber Mitter, Moulvie Abdool Luteef, Mr. Bayley and Mr. Thompson,—Secretaries to Government—the Advocate General, and the President opposing the motion, which was consequently negated by almost purely official votes.

We now proceed to place before Your Excellency the objections to which, in our judgment, the section of the Bill is open.

The trade of this city is conducted by various channels: viz., railways, steamers, and numberless country boats; and while we receive and despatch enormous quantities of country produce and imported merchandise by the East Indian Railway from and to the districts traversed by that line, we are supplied by the Eastern Bengal Railway, by steamers, and native boats, with the staple produce of the Eastern Districts of Bengal, of Assam, Sylhet, and Cachar, and by the same agency we meet the requirements of those places.

Admitting that the bridge is a local, and not an imperial, requirement, and that the outlay should be defrayed from local, and not imperial, means, it follows that the burden of the charge should reasonably fall on all and not a portion only of the commercial interests advantaged thereby, and there is no reason why merchandise conveyed by the East Indian Railway should alone be singled out for taxation.

The objection which we next bring to Your Excellency's notice is the faulty application of the tax for covering the cost of the Hooghly Bridge.

To levy a uniform rate on articles of great bulk and small value and on articles of small bulk and great value is, we submit, a procedure opposed to all accepted principles of taxation; and not only so, but the tax falls indiscriminately on merchandise which needs the aid of a bridge and may utilise that accommodation, as well as on merchandise which not only does not require or use it, but the transport of which to its ultimate destination is of necessity dependent on other means of conveyance.

We have prepared for Your Excellency's reference a statement exhibiting the upward and downward traffic of the East Indian Railway for the year ended 31st December 1874; we solicit a consideration of its contents; and are persuaded that the levy of fees as authorised by the Act will strikingly illustrate the unequal incidence of taxation on the various classes of goods which are to contribute towards the charges of the Bridge.

Dealing with the downward traffic only,	
amounting to ... maunds	147,69,474
the fees, at 1 Rupee per 100 maunds would	
come to ...	Rs. 147,694
and of that sum coal, valued at 25 lacs,	
would pay ...	85,071
and all other articles valued at 1,200 lacs	
would contribute ...	62,623.

Or in other words a single article the value of which is *one-fiftieth* part of the value of all pays nearly *fifty-seven* per cent of all the fees.

Again, if coal—the cheapest article—is compared with opium,—the dearest article—the position of the former is still more remarkably exemplified, the values respectively being 25 lacs and 556 lacs, and the fees payable being Rs. 85,071 by the former and Rs. 1,710 by the latter, or at the rate, on those values, of Rs. 3,400 per lac of coal and 3 rupees per lac of opium.

So also with the values of coal, tea and silk; averaging 25 lacs each, the first pays 57 per cent, the second $\frac{1}{4}$ per cent, and the third $\frac{1}{8}$ per cent, of the fees: coal contributing 185 times as much as tea, and more than 1,000 times as much as silk.

We submit to your Excellency that the maintenance of a tariff so unequal and anomalous cannot fail to be injurious to commercial interests.

Adverting to the pledge given by His Honor the President, in his speech in Council on 13th May 1871, that

if a sufficient sum could be raised by direct tolls on the bridge under Section 3, which should be taken as the primary and first source of supply, the terminal charge leviable under Section 4 should be taken as a secondary source of supply,—we are prepared to state that a large portion of the annual charge, estimated by Sir Richard Temple at £25,000, will be realised by direct postage; for during the first week of last January the sum of 2,000 Rupees was collected from passengers and vehicles, equal to about one lac for 12 months; and this source of revenue will, in all probability, increase; merchandise, too, will largely contribute; and, supplemented by the offer by the East Indian Railway Company of £15,000 per annum—which we may fairly assume was made with the view to protect their traffic from any diminution in consequence of the terminal charge—the aggregate receipts from these sources will amply suffice to discharge all required expenditure.

We trust that Your Excellency, taking into consideration the facts and arguments herein stated, will see fit to remove the terminal charge entirely, or if some charge be found necessary for the security of Government to adapt it to the respective values of all articles of traffic.

Upward Traffic, East Indian Railway for the year 1874.

	From Howrah. Tons.	From Calcutta. Tons.	Total Tons.	Total Maunds.	Value. Rupees.	Fees to pay.	Per- centage of fees.
Beet	6,447½	2,193½	8,577	231,579	5,78,948	2,316	1.96
Betelnuts and leaves	3,420	190	3,510	94,770	2,84,310	948	2.65
Brass and Brassware	1,581½	113½	1,695	25,974	1,29,700	260	2.01
Copper ware	991½	370	1,361½	34,047	4,08,664	340	0.83
Ghee and Oil .....	.....	643	643	17,361	17,361,160	173	1.0
Government Bullock team	3,389	267	4,656	95,172	1,99,840	1,99,833	60.21
Government Stores	4,057½	.....	4,057½	1,05,380	18,04,689	1,604	0.09
Gunny Bags .....	.....	5,570	5,570	1,50,380	1,50,380	.....	.....
Iron	14,837	640½	15,477½	4,17,906	16,71,624	4,179	2.63
Pease Goods	30,978	3,252½	34,230½	9,15,487	5,66,83,944	9,134	5.53
Railway materials	52,881½	15½	52,897	1,36,814	1,36,814	15,988	11.68
Salt	88	.....	88	3,267	15,66,160	33	0.2
Silk .....	.....	61	61	3,267	15,66,160	33	0.2
Spelter and Zinc	892½	.....	892½	23,486	2,10,924	234	1.4
Tea	1,581	1,393	2,974	78,554	1,40,814	1,408	0.9
Turmeric	557	2,077½	2,634½	35,154	1,40,814	369	2.1
Wines and Spirits	25,917	6,259	32,146	71,145	42,68,700	711	4.3
Miscellaneous .....	.....	.....	.....	7,86,942	39,34,710	7,869	4.76
Total.....	5,98,792	19,009½	6,11,801½	1,63,18,661	11,05,63,886	1,63,187	1.00

Downward Traffic, East Indian Railway for the year 1874.

	To Hhah. Tons.	To Calcutta, Tons.	Total Tons.	Total maunds.	Value. Rupees.	Fees to pay.	Per- centage of fees.
Coal ...	3,11,935	23	3,11,957	86,07,116	24,96,420	85,071	37
Cotton ...	6,413	5	6,418	1,75,030	28,30,952	1,760	12
Grains ...	19,550	117	19,667	5,38,375	1,65,20,282	5,363	13
Indigo ...	441	661	1,103	30,077	74,43,562	300	3
Lac-dye and shell	3,214	1,304	4,518	1,23,397	54,63,401	1,233	1
Oil ...	2,762	6,363	9,125	27,830	7,78,000	2,762	1
Opium ...	.....	.....	.....	1,70,982	5,56,690	710	1
Saltpetre	19,680	.....	19,680	3,45,824	18,76,040	3,458	2
Sticks ...	80,725	.....	80,725	22,01,688	87,16,300	22,016	15
Silk ...	300	300	600	8,113	24,51,876	82	1
Sugar ...	1,324	362	1,686	45,989	37,31,633	460	1
Tobacco	33,379	4,473	37,853	10,29,630	1,13,26,030	10,301	7
Miscellaneous	.....	.....	.....	.....	.....	.....	.....
Total ...	5,27,600	13,641	5,41,241	1,37,60,473	12,34,14,180	1,47,694	100

Funds of the Chamber.

The half-yealy balance of the Funds of the Chamber amounts to Rs. 1,439-15-3 exclusive of Rs. 10,000 in 4 per cent Government Securities.

J. C. MURRAY,
President.

APPENDIX.

ARTICLES.	Cwt. per Ton Nett.	Cubic feet per Ton.
Coral, rough	20	.....
Coir, loose and unscrawed	12	.....
Copras, or Coconut Kernel	14	.....
Coriander Seed	12	.....
Cotton	50	.....
Cowries	20	.....
Curamin Seed	8	.....
" Black	8	.....
Cutch, in bags	18	.....
Dates, wet	20	.....
" dry	16	.....
Dholl	20	.....
Elephants' Teeth in bulk	20	.....
Furniture	50	.....
Garlic and Onions	12	.....
Ginger	16	.....
Gram	20	.....
Guns, in cases	50	.....
Gunny Bags and Gunny Cloth	50	.....
Gunjah	50	.....
Hemp	50	.....
Hides, Buffalo, or Cow, cured	14	.....
Hoofs, Horn Shavings and Tips	20	.....
Horns, Cow, Buffalo, or Deer	20	.....
India Rubber, in bags	16	.....
" in cases	50	.....
Indigo	50	.....
Iron	20	.....
Jute	50	.....
Jute Cuttings	50	.....
Lac Dye	50	.....
Lard	20 gross	.....
Linseed	20	.....
Mace	50	.....
Machinery	20	.....
Metals	20	.....
Mathie Seed	18	.....
Mirabolams	16	.....
Molasses	2 puncheons or 4 hlds.	.....
Mother o' Pearl, in bags	20	.....
" chests	20	.....
Munjeet	50	.....
Mustard or Rapo Seed	20	.....
Niger Seed	20	.....
Nuttings, in cases or casks	50	.....

ARTICLES.	Cwt. per Ton Nett.	Cubic feet per Ton.
Nux Vomica	16	.....
Oats	16	.....
Oil, in cases	50	.....
" casks	4 hlds.	.....
" per chest	16	.....
Opium	16	.....
Paddy	16	.....
Palumatin, in bags	16	.....
Peas	20	.....
Pepper, Long	12	.....
" Black	14	.....
Planks and Deals	50	.....
Poppy Seed	20	.....
Putchuck	10	.....
Rags	50	.....
Raw Silk, in bales	10	.....
Rattans for dunnage	20	.....
Red Wood, ditto	20	.....
Rhea	50	.....
Rice	20	.....
Rope, in coils	50	.....
" Limes and Twines, in bundles	16	.....
Run, in casks	2 puncheons or 4 hlds.	.....
Safflower	50	.....
Sago, in cases	50	.....
Salsamonia, in bags	20	.....
" boxes	20 gross.	.....
Saltpetre	20	.....
Salt	20	.....
Sapan Wood for dunnage	20	.....
Sealing Wax, in cases	50	.....
Seed-lac, in cases	50	.....
" bags	16	.....
Senna	20	.....
Shells, rough, in bags	20	.....
Shell-lac, in cases	50	.....
" bags	16	.....
Silk Chassum	50	.....
" Waste	50	.....
Silk Piece Goods	14	.....
Skins	14	.....
Seep, country, in cases	50	.....
" bags	15	.....
" bar	20	.....
Stick Lac, in cases	50	.....
" bags	16	.....

ARTICLES.	Cwt. per Ton Nett.	Cubic feet per Ton.
Sugar	20	.....
Tallow, in cases or casks	20	.....
Talc	20	.....
Tamarinds, in cases or casks.	20	.....
Tapioca	.....	50
Tea	.....	50
Teel Seed	20	.....
Timber, round	.....	40
" squared	.....	50
Tinnet	20	.....
Tobacco, in bales	16	.....
Tortoise Shells, in chests	.....	50
Turmeric	16	.....
Wheat	20	.....
Wool	.....	50

1. 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 to be taken on the Custom House wharf, or other shipping wharf within a radius of 5 miles from the Custom House, except in the case of Cotton, the measurement of which shall be taken at the Screw-house.

2. Measurement to be taken at largest part of the bale,—inside the lashing on one side and outside on the other.

3. Jute, Jute-cuttings, Hemp, Cotton, Safflower, and other articles similarly packed, are screwed in bales varying from 300 to 400 lbs.

4. The term "dead weight" shall be understood to mean the following articles:—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl, Peas, Linseed, Repessed and all Metals.

H. W. I. WOOD,

Secretary.

SCHEDULE OF COMMISSION CHARGES,

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce held on the 15th June 1861,—with effect from 1st January 1862.

1. On the sale, purchase, or shipment of Bullion, Gold Dust or Coin ... 1 per cent.
2. On the purchase (when in funds) or sale of Indigo, Raw Silk, Silk Piece Goods, Opium, Pearls, Precious Stones, or Jewellery ... 2½ "
3. On purchasing ditto when funds are provided by the Agent ... 5 "
4. On the sale or purchase of all other goods—the commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges ... 5 "
5. On returns for Consignments if made in produce ... 2½ "
6. On returns of Consignments if in Bills, Bullion, or Treasure ... 1 "
7. On accepting Bills against Consignments ... 1 "
8. On the sale or purchase of Ships, Factories, Houses, Lands, and all property of a like description ... 2½ "
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn; and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2s. per rupee. half com.
10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent ... 2½ per cent.
11. On ordering, or receiving and delivering goods, or superintending the fulfilment of contracts, or on the shipment of goods, where no other Commission is derived ... 2½ "

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 constituents 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 "

½ Brokerage when paid is to be separately charged.

H. W. I. WOOD,

Secretary.

MEMBERS OF THE CHAMBER OF COMMERCE.

Agelasto A. and Co.
 Aperc and Co.
 Argenti, Schilizzi and Co.
 Ashburner and Co.
 Amerson, Wrights and Co.
 Dalfour, J. *Offr. Agent, Oriental Bank Corporation*
 Barlow and Co.
 Benz, Dunlop and Co.
 Bloch, J., *Offr. Manager, Comptoir D'Escompte de Paris.*
 Bornschale, Schilze and Co.
 Buskin, E. G.
 Calder, G. L., *Offr. Agent of the Eastern Bengal Railway Company.*
 Carliles Nephews and Co.
 Cochrane, S. *Manager, Aggra Bank, Limited.*
 Colvin, Corrie and Co.
 Crooke, Rome and Co.
 Cox, Henry S.
 Cohn Brothers and Co.
 DeSouza, Thos. and Co.
 Duncan Brothers and Co.
 Deuchmann Dutt and Co.
 Eds and Hobson.
 Ernschman and Oesterley.
 Eving and Co.
 Elliott, John and Co.
 Eram, E. D. I.
 Ferguson, J. H. and Co.
 Finlay, Muir and Co.
 Gistborne and Co.
 Gird and Emziger.
 Graham and Co.
 Grindlay and Co.
 Gubbay, Elias S.
 Henderson, George and Co.
 Heilgers, F. W. and Co.
 Howe, Miller and Co.
 Huter and Co.
 Jardine, Skinner and Co.
 Kettlewell, Bullen and Co.
 Kelly and Co.
 Kerr, Dods and Co.
 Kerr, Tarruck and Co.
 Lonsdrons and Co.
 Longmuir, T. *Manager, Delhi and London Bank, Limited.*
 Lovell, H. P., *Supdt., P. & O. Steam Navigation Company.*
 Macmillan, J. and Co.
 Macalister, R. and Co.
 Mackinnon, Mackenzie and Co.
 Mackenzie, Lyall and Co.
 Macneill and Co.
 Macknight, Anderson and Co.
 Moran, W. and Co.
 Manookjee Ruttonjee.
 Morris, E., *Agent, Hong-Kong and Shanghai Banking Corporation.*
 Pearce, Macrae and Co.
 Petrocchino Brothers.
 Prankissen Law and Co.
 Ralli Brothers.
 Ralli and Marvojni.
 Reinholdt and Co.
 Robert and Charriol.
 Rentiers and Co.
 Tobisson, S. H.
 Reid, J. M., *Agent, Chartered Mercantile Bank of India, London, and China.*
 Segrandi, J. P.
 Simpson, J., *Agent, Chartered Bank of India, Australia and China.*
 Steel, McIntosh and Co.
 Schaeffer, Peitz and Co.
 Schroeder, Smidt and Co.
 Schoene, Kilburn and Co.
 Sassoon, David and Co.
 Shaw, Finlayson and Co.
 Thomas, J. and Co.
 Turner, Morrison and Co.
 Tomlin, L. W. and Co.
 Tamvaco and Co.
 Thunbuel, Paul and Co.
 Ulmann, Hirschhorn and Co.
 Valette, N. J. and Co.
 Weinhold Brothers.
 Wilson, H. P.
 Windram, J., *Manager, National Bank of India.*
 Whitney Brothers and Co.
 Williamson Brothers and Co.
 Wiseman, Mitchell, Reid and Co.
 Vais, Andrew and Co.

RULES AND REGULATIONS

OF THE

BENGAL CHAMBER OF COMMERCE.

- 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 port of Calcutta; specially those of the Presidency of Bengal, and 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 ; arrears shall cease to be a member, & his name shall be removed by the Committee from the list of members after month's notice of such default.

Seventh... That the business and funds of the Chamber shall be managed by a Committee of not less than five nor more than seven Members, including the President and Vice-President, 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. Three 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. All vacancies created by the absence of the President, or Vice-President, 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. All vacancies created as above by the absence, departure, or death of any of the Members of the Committee shall be forthwith filled up by selection by the Committee subject to approval at first ordinary general meeting thereafter.

 *It is specially requested that before a Member is returned to serve on the Committee his nominator shall have ascertained his willingness to accept office in the event of his election by voting cards.*

Ninth... That parties holding powers of procreation 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 Com-

- mittee 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 procreation 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.

