

INDIAN TARIFF BOARD

Evidence

recorded during enquiry regarding

**CERTAIN RAILWAY MATERIALS
MADE OF STEEL**



**CALCUTTA: GOVERNMENT OF INDIA
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No. 38-T (16).

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

Simla, the 15th May, 1930.

RESOLUTION.

TARIFFS.

The Government of India have received a representation from Messrs. Henry Williams (India), Limited, stating that the manufacture in India of the articles specified in the margin is hampered by the fact that the import duties on the manufactured articles are lower than, equal to or insufficiently above, the protective duties levied on the materials required for their manufacture and asking that the Tariff Board may be directed to enquire into the question whether higher duties should be imposed on all or any of the articles mentioned. The Government of India have decided to refer this question to the Tariff Board. The Board is requested to examine the representation and make such recommendations as it deems fit.

2. Firms and persons interested in the above enquiry should address their representations direct to the Secretary of the Tariff Board.

ORDER.—Ordered, that a copy of the above Resolution be communicated to all Local Governments and Administrations, all Departments of the Government of India, the Central Board of Revenue, the Director General of Commercial Intelligence and Statistics, the Indian Trade Commissioner, London, the Secretary, Tariff Board, His Majesty's Trade Commissioner in India, all Chambers of Commerce, the Canadian Government Trade Commissioner in India and the Secretary, Imperial Council of Agricultural Research.

Ordered also, that it be published in the *Gazette of India*.

J. C. B. DRAKE,

*Joint Secretary
to the Government of India.*

Messrs. Henry Williams (India) Ltd., Calcutta.

A.—WRITTEN.

- (1) Letter No. 38-T. (16), dated the 23rd May 1930, from the Assistant Secretary to the Government of India, Department of Commerce, Simla, to the Secretary, Tariff Board, Kindersley, Ootacamund.

Subject:—REFERENCE TO THE TARIFF BOARD OF THE QUESTION WHETHER INCREASED IMPORT DUTIES SHOULD BE IMPOSED ON CERTAIN ARTICLES MANUFACTURED FROM PROTECTED STEEL.

With reference to the Department's Resolution No. 38-T. (16), dated the 15th May, 1930, on the above subject, I am directed to forward, for information, a copy of papers noted below:—

1. Letter from Messrs. Henry Williams (India) Ltd., No. 35/6318, dated the 31st January, 1930.
2. Letter to Messrs. Henry Williams (India) Ltd., No. 38-T. (16), dated the 8th March, 1930.
3. Letter from Messrs. Henry Williams (India) Ltd., No. 171/7262, dated the 18th March, 1930.
4. Letter from Messrs. Henry Williams (India), Ltd. No. 171/0215, dated the 10th April, 1930, with enclosure.
5. Letter from Messrs. Henry Williams (India) Ltd. No. 171/0721, dated the 7th May, 1930.

Copy of letter No. 25/6318, dated the 31st January, 1930, from Messrs. Henry Williams (India) Ltd., Calcutta, to the Government of India, Department of Commerce.

We should like to bring before your notice a number of anomalies in the existing tariff rate which render the manufacture of these articles which we try to undertake at our works at Howrah at a disadvantage in some cases amounting to nearly Rs. 30 a ton in competition with the articles imported as finished manufactures, the importation being chiefly from the Continent of Europe and Belgium in particular.

2. We should like to inform you first of all that we are capable of manufacturing in our works in Calcutta and have manufactured all these articles of a quality at least equal to the very best imported whether British or Continental and to the entire approval of the Indian Inspection Department. There is no question that the Indian manufactured article would be in every way equal to the imported article.

3. The reason why these anomalies exist in the tariff on these manufactured articles is due to the fact that they are made out of mild steel or other steel which has been given a protection and which protective duty the manufacturer has to pay when endeavouring to manufacture these articles from mild steel either if he imports it direct or if he purchases the metal in India, because the retail price from the steel makers in India corresponds, of course, to the imported price which has a protective tariff on it.

4. We should further like to point out to you that if the manufactured articles we enumerate were protected in the same way as the mild steel then the mild steel could be and most likely would be purchased from an Indian manufacturing source, because manufacturers would be in a position to pay the Indian manufacturers' price for same and still be able to manufacture the articles; consequently if these tariff anomalies were corrected not only would the manufacture be done in India but the raw material would also be made in India and the article would therefore be indigenous from the commencement, that is, increasing trade to other sources as well as to ourselves.

5. We understand that the coming year's budget is considerably restricted and that an effort is to be made to place contracts as far as possible in India for the benefit of Indian industry and we should like to state here that it is an unquestionable fact that a large majority of the requirements of all the articles enumerated will be purchased outside the country unless the tariff anomalies are corrected at an early date and in time for this year's contracts: I would therefore ask if the Commerce Department could give a reference to the Tariff Board that these anomalies could be corrected without having to incur first of all the delay and secondly the expense which is usually placed on industrialists to make out the case: the case exists purely on the inequalities in that the raw material to manufacture pays a higher duty than the finished article and we would ask for a correction to be made in this, such correction to include the amount of the raw material which occurs as waste in the process of manufacture, because such amount has to be added to the net amount of material for the purpose of manufacture.

6. We should be glad if you would let us know if you consider that the explanation which we have given on the enclosed list of anomalies is sufficient, or if you will indicate in what further manner more details are required we shall be most glad to give them; we have also suggested the relief which should be required to enable the Indian manufacturer to make the article in India and the simplest method by which we think it could be carried out.

7. May we point out that we are not asking for protection in the Indian manufacture of these articles but only to be put on to an equal basis such that the manufacturer situated abroad is not in a position to import the article into India at a lower tariff than would be charged to the manufacturer in India on the raw material which he has to purchase either in the country or to import.

8. We shall appreciate if you can let this have your very prompt attention and let us know if anything further is required from us in order that the matter may have a speedy settlement.

List of Anomalies in the Tariff Book where the Continental material is protected against the manufacture of the same material in India.

(1) *Chrome Steel Points and Crossings* are imported under section 103 (n) at 10 per cent.; the fittings for these including the point chairs and crossing chairs are made from metal which, if the manufacture is in this country, requires to pay Rs. 37 per ton (approximate 30 per cent.).

Carbon steel points and crossings, that is, those made from ordinary rails (such as Tatas), pay 17 per cent.; this 17 per cent. is an average of 10 per cent. on the rails, Rs. 37 per ton the mild steel fittings, and this average of 17 per cent. allows contracts for points and crossings from carbon steel being placed in India and nearly all the contracts are placed here. At present the mild steel fittings of the Chrome steel crossings pay only 10 per cent. import duty; if Chrome steel points and crossings and fittings were subject to 17 per cent. it would allow the work being made in India.

(2) *Bearing Plates*.—Import duty is 10 per cent. which is Rs. 13 per ton; duty on flat steel which is required for their manufacture is charged at Rs. 37 per ton (there is 10 per cent. wastage in the manufacture). If Bearing Plates were taxed the equivalent of the raw material, viz., Rs. 37 plus 10 per cent. or say Rs. 40 a ton, it would allow of these contracts being placed in India instead of Belgium which at present has a preference of Rs. 27 a ton over the Indian manufacturer.

(3) *Fish Bolts* are imported manufactured at 10 per cent.; the metal for their manufacture is imported at Rs. 26 per ton from Britain and Rs. 37 per ton from the Continent; wastage on metal is about 30 per cent., making actual tariff on raw material Rs. 48 per ton. If fish bolts were taxed Rs. 50 per ton to equalise the tax on the raw material we and other works in India could make all the fish bolts required instead of these contracts

being now placed chiefly with Belgium which presently enjoys a preferential tariff of approximately Rs. 30 a ton over the Indian manufacture. Indian Inspection Department have already agreed that the quality made by us in India is equal to the best imported (British or Continental).

(4) Rivets pay 10 per cent. or Re. 1 per cwt.; the metal required to make them pays Rs. 37 per ton and there is a wastage of 20 per cent., making the actual duty over Rs. 45. If the duty on rivets was raised to Rs. 45 a ton the whole of the rivet trade could be made in India. At present Government requirements are only about $\frac{1}{4}$ of the total and a large general trade is supplied from the Continent of Europe. In addition Government place large orders for wagons and for bridge girders with firms in India in order to stimulate trade in India and these firms import their rivets due to the lower tariff.

(5) Bolts and nuts pay Rs. 2 per cwt. import duty; the metal to make them has to pay Rs. 37 per ton; there is no allowance for wastage which in the case of hex. nuts is 50 per cent. A duty of Rs. 3 a cwt. would allow of the large general trade in bolts and nuts being supplied in India instead of imported from the Continent.

(6) Dog Spikes pay an equal import duty on the finished article as the raw material; there is no allowance for the waste metal in manufacture. The tariff should be increased to Rs. 45 per ton for Continental and Rs. 32 for British.

(7) Spring steel for stretcher bars, when imported as spring steel bars for the manufacture to be done here, is charged at a rate from Britain of Rs. 26; the manufactured stretcher bar is imported at 10 per cent. Spring steel for stretcher bars should be allowed at 10 per cent. import duty.

(8) Tie bars according to the Tariff are charged at Rs. 26 and Rs. 37 from the Continent; actually 10 per cent. only is charged prohibiting manufacture in this country. A tariff of Rs. 26 for British and Rs. 37 for Continental tie bars is required to equalise.

(9) *Gibs and Cotters for sleepers.*—Duty on bar is Rs. 37 per ton, wastage about 10 per cent., say effective tariff Rs. 40 per ton. Duty on the finished article is 10 per cent., equivalent to about Rs. 17 per ton.

Copy of letter No. 38-T. (16), dated the 8th March, 1930, from the Government of India, Department of Commerce, to Messrs. Henry Williams (India) Ltd., Calcutta.

I am directed to refer to your letter No. 25/63/8, dated the 31st January, 1930, in which you call attention to anomalies in the existing customs tariff by which the manufacture of certain articles in India is hampered by reason of the fact that the import duty on the corresponding manufactured article is lower than the duty on the material required for its manufacture.

2. In your letter under reply you state that you are not asking for protection for the manufacture of the articles which you specify but to be placed on an equal footing with the foreign manufacturer of similar articles which are imported into India; that is to say, in a position equivalent to that in which you would be placed if the steel materials for your industry were admitted on payment of duty at 10 per cent. *ad valorem*. Owing, however, to the existence of protective duties on raw steel your request is in effect for the application to certain articles manufactured from steel of equalising protective duties and before the Government of India could consider such a request it would be necessary to refer it to the Tariff Board for enquiry.

3. The Government of India are prepared to refer to the Tariff Board the question whether higher duties should be imposed on all or any of the articles enumerated in your letter, and I am to enquire whether you wish that such a reference should be made.

Copy of letter No. 171/7262, dated the 18th March, 1930, from Messrs. Henry Williams (India) Ltd., Calcutta, to the Government of India, Department of Commerce.

We beg to acknowledge receipt of your letter No. 38-T. (16), dated the 8th March, 1930, and note that you state that a reference to the Tariff Board is necessary for enquiry into these points.

The case which we have put forward in respect of these various anomalies is to the effect that in their present form the tariffs contain discrepancies between duties on raw materials and finished articles which operate against the manufacturer in India.

Messrs. Tata Iron and Steel Co., Ltd., in fixing their prices of raw material to the Indian manufacturer take full advantage of the Tariff Rates in respect of raw materials and maintain their prices at a level which approximates at all times to the cost of imported material with the addition of freight, duty and landing charges. It will therefore be seen that the only effect of the Tariff on Raw Steel is to benefit Messrs. Tatas directly by the extent of the Tariff and to prevent Indian industries which depend on raw steel for fabrication from competing on equal terms with imported finished articles, and that the Tariff consequently operates directly towards the discouragement of Indian industry other than Messrs. Tatas.

The Government of India have pledged themselves to support and encourage Indian industries and the whole of the new Indian Stores Purchase Rules are framed to enable support and encouragement to be given to Indian manufacturers.

The existence of these Tariff anomalies is in direct opposition to that policy, and the result is that very large orders are lost to Indian manufacturers which would be obtained by them if they were placed on equal terms with British and Continental competitors.

Such a state of unfairness is obviously against the interest of the development of Indian resources, as the securing of these orders by Indian manufacturers would mean that the Indian steel making industry would benefit by the placing of orders for raw material which they do not now obtain. The Fabricating Industries themselves which use such steel would be enabled to employ far larger numbers of Indian labour than is possible at present.

The removal of these anomalies and the placing of Indian industry on equal terms with importers can be effected in either of two ways, viz., a reduced rate being allowed for the importation of certain classes of steel or a similar rate for the purchase of the necessary steel from Messrs. Tata Iron and Steel Company, or alternatively by the necessary tariff adjustments of the duty on the finished articles so as to cause them to pay the same duty on the weight of steel imported as if it were not fabricated.

Each anomaly requires consideration having regard to its peculiar features and due allowance should be made in calculation for wastage of metal which at present pays the higher duty, as well as the final net quantity embodied in the finished article.

In reply to the ultimate paragraph of your letter we shall be glad if the necessary reference to the Tariff Board may be made immediately, as we consider that all the instances put forward are obvious ones. We beg to remind you that tenders are constantly being called for where the articles in question are involved and that any delay in making these adjustments is reflected in the continued inability of Indian manufacturers to obtain important orders.

We shall therefore thank you to expedite the reference and the Tariff Board to complete the enquiry at the earliest possible date.

Copy of letter No. 171/0215, dated the 10th April 1930, from Messrs. Henry Williams (India) Ltd., Calcutta, to the Government of India, Department of Commerce.

Referring to our letter No. 171/7262 of the 18th ultimo, we have the honour to enclose the result of our correspondence with Messrs. Tata Iron and Steel Company, Limited, on the subject of high tensile steel for making fish bolts and nuts. It will be noted that the price of Rs. 160 per ton is asked for fish bolt quality steel. This price is an exceedingly high one. British makers are able to obtain steel of this quality at prices varying from £7 to £7-10 per ton. It will therefore be seen that the proposal which we put forward regarding the removal of the anomaly of 10 per cent. duty on fish bolts and the imposition of a further duty which will equalise the duty on the raw material and the price asked by Messrs. Tata Iron and Steel Co., Ltd., is a reasonable request on the part of an Indian industry.

Copy of letter No. S./1868, dated the 4th April, 1930, from Messrs. Tata Iron and Steel Co., Ltd., Calcutta, to Messrs. Henry Williams (India) Ltd., Calcutta.

Re ROUNDS AND FLATS.

Your 16/7127 of the 10th March addressed to our works.

We will roll fishbolt and nut steel with a tolerance of minus 1 per cent. and plus 3 per cent.

We can supply 1" rounds of 35/40 T. T. at Rs. 160 and ordinary mild steel at Rs. 130 f.o.r. your works if the quantities are suitable.

As regards sleepers, we could only possibly roll this section on the old 28" mill which is fully occupied producing material selling for Rs. 125 a ton on the average. You can see, therefore, that we cannot possibly roll your sections commercially.

Copy of letter No. 171/0721, dated the 7th May, 1930, from Messrs. Henry Williams (India) Ltd., Calcutta, to the Joint Secretary to the Government of India, Department of Commerce, Simla.

Subject:—ANOMALIES IN TARIFF SCHEDULE.

Our letter No. 171/0215 of 10th April, 1930.

We beg to enquire whether the reference to the Tariff Board which we understand is necessary, has now been made on the question of anomalies existing in the schedule of tariff.

It would appear that the only reason that it is necessary to refer the matter to the Tariff Board for enquiry is an internal regulation of the Commerce Department of the Government of India. It seems reasonable that as these anomalies are actual facts and are contrary to the declared policy of the Government of India with regard to the encouragement of Indian manufacture, it should be possible to deal with these anomalies without delay which invariably takes place when a reference to the Tariff Board is made.

On previous occasions the Tariff Board have demanded proof of losses incurred in manufacture before consideration can be given to the claims put forward. We should like to point out that where obvious differences do actually exist the question of losses on manufacture does not arise, but the immediate outcome is the loss of large orders which would definitely come to manufacturers in this country if the anomalies did not exist. If the terms of the reference to the Tariff Board instruct them to consider the question of equalising protective duty on finished articles we are prepared to put before the Tariff Board the necessary details as to the quantity and the quality of the material used and the respective tariffs now being

paid in order that the finished article may be manufactured in India on equal terms. If, on the other hand, the Tariff Board proceed on the same lines as in previous enquiries the revenue on the manufacture of the articles required in India for this current year will be lost, as no firm can afford to embark on large orders at a loss with the sole object of proving that a loss does take place and that protection is consequently required.

It is a fact that due to these anomalies large orders which should and otherwise would be placed in India are weekly being lost to ourselves and presumably other firms, and in view in particular of the present depressed state of trade we should like to draw the attention of the Government of India to the urgent need for removal of these anomalies on account of the differences which are apparent immediately on consideration of the tariffs on the raw material and on finished articles.

This matter is extremely serious and is involving firms like ourselves in loss due to the inability to obtain what small amount of work is offering owing to this work being placed outside India (chiefly on the Continent) at a lower figure. This coupled with the political unrest which is seriously affecting labour demands the earnest attention of your Department and we would ask you to do all in your power to assist firms in this country to obtain work which should reasonably be expected to come to them at the present most difficult juncture.

We beg to enquire if you will be good enough to let us know when these matters are likely to receive the necessary consideration.

(2) *Letter No. 339, dated the 31st May, 1931, from the Secretary, Tariff Board, to Messrs. Henry Williams (India), Limited, Calcutta.*

Since the issue of my letter No. 391 of 27th instant, the Government of India have forwarded to the Board a copy of your letter No. 25/6318, dated the 31st January, 1930, and I am directed to request that you will now kindly furnish the following information in respect of each of the articles specified in the Commerce Department Resolution, No. 38-T. (16) of the 15th May:—

- (i) the class of steel used in manufacture and, if imported, the country of origin and present price c.i.f. Calcutta.
- (ii) the quantity of steel used per ton of the finished article.
- (iii) the rate of duty on the steel in question.
- (iv) the other materials used, if any; the quantity of each used and amount of duty payable thereon per ton of the finished article.
- (v) the present price of the finished article, if imported, c.i.f. Calcutta.
- (vi) the principal use of the article in India.
- (vii) the Company's output in each of the last three years.

(3) *Letter, dated 30th July, 1930, from Messrs. Henry Williams (India), Limited, Calcutta.*

As requested under your letters Nos. 391 of 27th May, 1930, and 399 of 31st May, 1930, we have pleasure in forwarding our representation regarding the correction to tariff anomalies in the articles referred to. We enclose statements in respect of each article drawn up on the lines of your letter No. 399 of 31st May, 1930, under each of the 8 heads quoted. To each we have appended certain remarks which explain the Indian manufacturers' position in regard to each article.

Our case is briefly as follows:—

There are certain articles, principally related to the manufacture of permanent way materials, which are now able to be imported at a lower duty in their finished condition without any wastage whatever, than is the case if the material to manufacture these articles is imported in bulk. In the latter case

wastage has to be allowed for and the necessary waste metal imported, and duty paid on it, while sale payment is made on the final weight of the finished article. It is, therefore, necessary in calculating the adverse duty to allow for the fact that more raw material has to be imported than in the case of finished articles in order to make a quantity corresponding to the finished article. Much of the material required for manufacture of these items can be purchased from Messrs. The Tata Iron and Steel Co., Ltd., but in general, the price of this material is such as to correspond with the imported price, *c.i.f. plus* duty, landing and clearing charges.

It will be seen therefore that the manufacturer in this country is labouring under considerable difficulties in attempting to compete with imported material and it is a fact that principally on account of the difference in duties very large orders are being lost to this country which could be manufactured here by plant already in existence and with Indian labour.

1. *Chrome Steel Points and Crossings.*—In the case of Points and Crossings in Chrome Steel, there has been a marked falling off in the orders secured by the manufacturers in this country on account of it being possible to import Chrome Steel points and crossings with all fittings at a duty of 10 per cent. as against the higher duty of 17 per cent. normally imposed on points and crossings of ordinary and higher carbon steel. Duty on Chrome Steel Rails to make points and crossings is Rs. 13 per ton, which is the same as that on rails required to make the other classes of switches and crossings. Owing to the fact that points and crossings embrace plates, bolts, clips, etc., of mild steel and cast iron blocks, and that when brought in as separate units the duty is calculated at 10 per cent. on the whole of these articles, and whereas in the case of the mild steel necessary to make the plates and the high tensile steel to make the bolts and nuts, the duty chargeable on the raw material is Rs. 26 per ton and Rs. 37 per ton depending on whether the country of origin is Britain or the Continent, a definite anomaly exists. This anomaly on the fittings is a distinct advantage to the importer and a distinct disadvantage to the manufacturer in India, who normally employs Indian-made materials for these fittings, and it makes it most difficult for him to compete with the importer. The approximate proportions of the various classes of material in switches and crossings of standard types used by Indian Railways are given in the appended information sheets.

We should like to put forward that as Chrome Steel points and crossings can be made equally with any other classes of points and crossings by firms in this country and as the duty on this rail is the same whether they are chrome steel or ordinary or higher carbon steel, there appears to be no reason why the finished article should pay 7 per cent. less duty in the case of Chrome Steel than in the case of carbon steel. The other aspect of the case is that with a duty of 10 per cent. on the finished article, this duty is being charged on portions of article which are not in chrome steel and they are therefore coming in at a lower duty than they would if they were classified under the materials from which they are made.

2. *Bearing plates.*—We submit that bearing plates are being imported finished at a less cost *f.o.r.* Indian port than that at which it is possible to obtain the raw material *plus* wastage before commencing to manufacture. Some of these bearing plates are manufactured from special sections and can be imported at 10 per cent. duty, but in that case, as already stated, the imported cost of the bars *plus* the wastage is more than the imported cost of the finished article. In cases where these plates can be rolled by the Tata Iron and Steel Co., Ltd., prices of rolled bars would be expected to be on a corresponding basis to the basis for ordinary plain rolled bars which normally pay a full tariff of Rs. 37 or Rs. 26 per ton. With a duty of 10 per cent. on the imported material it is impossible for the manufacturer in this country to make the article in competition with the Continent and the importer.

A notable instance of the operation of this tariff occurred in 1928, in connection with some bearing plates, for which tenders were called by the Great Indian Peninsula Railway. The bearing plates were flat plates made from

ordinary plain flat bar and were imported finished at 10 per cent. duty which was equivalent to about Rs. 13 per ton. Continental material was used. The manufacturer in India would be obliged to pay Rs. 37 per ton for similar material in bar or an equivalent price to the Tata Iron and Steel Co., Ltd., for it, and it is therefore quite impossible under such conditions to manufacture in India.

All the steel bearing plates required by Indian Railways can be manufactured in this country on existing plant.

We recommend that finished bearing plates should be subject to a duty of Rs. 26 or Rs. 37 per ton from Britain and the Continent respectively, but that in cases where Messrs. Tata Iron and Steel Co. cannot supply rolled bar of the required section it shall be possible to import the necessary rolled bar at 10 per cent. duty as at present.

3. *Fish bolts and nuts.*—In connection with fish bolts and nuts we would point out that the existing duty is 10 per cent. and that the imported article comes in at the net weight required. The manufacturer in India who has to pay a price for Indian steel equivalent to British prices *plus* freight, duty, landing and clearing in the case of the high tensile material required for this work, has also to purchase a considerable amount more than is actually embodied in the finished article, on all of which wastage he has to pay the additional duty and expenses.

It is quite possible to manufacture fish bolts and nuts to British Standard Specification in this country, and we ourselves make to the full satisfaction of the Indian Stores Department and of a quality which on the average is as good as that of the imported British article. The competition of the Continental imported fish bolt makes it quite impossible to compete and a reference to the figures given will make this clear. We ourselves have a very large plant for manufacturing fish bolts and nuts, but have only been able to obtain orders for a small proportion of the quantity for which this plant is intended. We should like to represent that our capacity for manufacture of these articles of first class standard is such as to warrant a considerable portion of orders for Indian Railways being placed with us, but that at the present time we are entirely unable to obtain orders due to the tariff anomalies mentioned.

We have already sustained during the last four years very heavy losses in our bolt and nut works on this account.

Among the railways making purchases from the Continent this year of considerable quantities of fish bolts and nuts are the North-Western Railway, Eastern Bengal Railway, and East Indian Railway, each of which purchased Continental articles at a much lower price than we were able to offer for the reasons already given.

The fact that this practice of purchasing cheap and, generally speaking, inferior quality fish bolts and nuts obtains largely on Indian Railways makes the position of the manufacturer in this country impossible.

4. *Rivets.*—The anomaly in the case of rivets is due to the fact that a duty of Rs. 26 or Rs. 37 per ton has to be paid on the wastage of material. Rivets in finished condition pay 10 per cent. or Re. 1 per cwt. Large numbers of special rivets are required for Government orders placed in this country, *e.g.*, for wagon building, bridge girders, and structural work generally. Practically all these rivets are imported, whereas with a reasonable duty to equalise the difference *plus* an allowance for metal wastage a greater portion of these rivets can be made successfully in India. We ourselves can and do make rivets of first class quality to British standard specification for bridge and other work, but the industry does not pay and we have so far lost heavily.

5. *Bolts and nuts.*—A very large trade in India is supplied with bolts and nuts of various kinds manufactured from ordinary mild steel which it is possible to obtain from the Tata Iron and Steel Co., Ltd. During the manufacture of bolts and nuts, however, wastage occurs as shown by the figures

given and principally on account of this loss during the manufacture, on all of which waste material full duty or its equivalent has already been paid, competition with the imported article is impossible except in a very few special cases.

6. *Dog spikes*.—Dog spikes pay an import duty on the finished article equal to that on the raw material, but there is no allowance for waste material in manufacture.

We ourselves have sufficient capacity to manufacture quite a fair proportion of the dog spikes required by Indian railways, as with our present plant we can manufacture about 100,00,000 annually, but we are at the present time finding it absolutely impossible to obtain orders and have been compelled to close our works.

As a particular instance of the loss of a big order, we would refer to the North-Western Railway, who have recently ordered about 54,00,000 of dog spikes from the Continent, at an imported price of Rs. 179 per ton, f.o.r. Karachi. This price is at least Rs. 20 to Rs. 25 per ton lower than it is possible to make these dog spikes in this country.

7. *Spring steel for stretcher bars*.—This spring steel is a British material and when imported in long lengths pays Rs. 26 per ton duty. It would be equitable if the duty on this spring steel were reduced to 10 per cent, which is the duty on the finished article of the same class, when imported for this particular purpose.

8. *Gibs and cotters*.—We should like to represent that these articles which are fittings for cast iron sleepers are imported at a rate of 10 per cent. for the finished article, whereas the raw material to make these has to be purchased at a rate equivalent to the British or Continental price of the raw material plus Rs. 26 or Rs. 37 per ton duty plus landing and clearing charges. As in the case of the other articles wastage occurs during manufacture and we calculate that the total anomaly in respect of these articles is adverse to the Indian manufacturer by at least 15 per cent. of the sale price.

In conclusion, we feel sure that the Tariff Board will realise that as it has been, and still is, part of the declared policy of the Government of India to foster Indian Industries, the subsidiary industries involved in the manufacture of such articles as are detailed above are at present placed in the position of being at a distinct disadvantage on account of the present scale of Tariffs instead of being rendered the assistance in building up these indigenous industries which they are entitled to expect.

In all these cases works are actually established, Indian labour is actually employed and it is possible to manufacture all these articles satisfactorily. We ourselves have lost money in the manufacture of most of the above articles. Our losses in connection with bolts, nuts, rivets, and dog spikes in particular have already been very serious and we cannot continue under the present conditions. We are unable to obtain sufficient work at the present time and we have practically closed the portion of our works which undertakes these manufactures.

If the competition between imported article and locally manufactured article is made a fair one by the imposition of equivalent duties it should render it possible for works to be re-opened and developed and a large number of Indian labourers to be employed successfully.

Enclosure.

1. Chrome steel points and crossings.

(i) *Class of Steel*.—Rail Steel to B. S. S., but with a Chromium content of 75 per cent. to 1.00 per cent

Country of origin.—Previously Britain. Now being manufactured by Messrs. Tata Iron and Steel Co., Ltd.

Present price c.i.f., Calcutta, Rs. 152 per ton in lots of medium tonnage suitable for Point and Crossing manufacture.

(ii) *The weight of Chrome Steel Rails required to produce 1 ton finished Switch and Crossing Rails after cutting and machining is 24½ cwt.*

(iii) *Duty on Rails is Rs. 13 per ton.*—With Points and Crossings of Carbon Steel duty is 17 per cent. *ad valorem* or Rs. 14 per ton whichever is greater, on the finished article. With Points and Crossings of Chrome Steel a duty of 10 per cent. is charged, on the finished article.

The difference of duty of 7 per cent. operates to the detriment of the Indian manufacturer.

(iv) *Weight of other materials apart from Rails included in the weight of 1 ton of finished Switches and Crossings is 8 cwt.* (see detail below).

Weight of other materials in proportion to every one ton of finished machined rails in finished Switches and Crossings is 13 cwt.

Thus, One ton Points and Crossings finished comprises approximately:—

Rails, 12 cwt.

Other Materials, 8 cwt.

Other Materials used comprise:—

(a) Mild Steel Chairs.

(b) Mild Steel Fittings of various kinds.

(c) Bolts and Nuts of High Tensile Steel.

(d) Cast Iron Blocks, etc.

Duty payable on Raw Material individually is:—

(a) Rs. 26 or Rs. 37 per ton.

(b) Rs. 26 or Rs. 37 per ton.

(c) Rs. 26 or Rs. 37 per ton.

(d) 10 per cent. at Rs. 75 per ton.

Other Materials when parts of Switches and Crossings pay a duty of 10 per cent. ad valorem:—

(a) and (b) Mild Steel flats used for Slide and Crossing Chairs and small fittings. Obtained from Tata Iron and Steel Co., Ltd., at the current market rate which is approximately equivalent to the British c.i.f. price plus duty, landing and clearing charges for tested material to B. S. S.

(c) High Tensile Steel used for Bolts and Nuts. Price Rs. 160 per ton from Tatas.

(d) Pig Iron for Cast Iron Blocks. Obtained from Indian Pig Iron Manufacturers at market rate, Rs. 69 per ton.

(v) A typical example is given as follows:—

Current market price for a standard set of 15'—6" Switches and 1 in 8½ Crossings, 90 R. B. S. F.F. Rails as purchased by both East Indian and Bengal Nagpur Railways is about Rs. 765 with Rails supplied by the Railway.

Cost of Rails is as follows:—

High Carbon Steel, Rs. 145 per ton, landed in Works.

Chrome Steel, Rs. 171 per ton.

Weight of Rails required to make one set of Switches and Crossings as above, 46 cwt.

Cost of Rails for one set :—

Carbon Steel, Rs. 333.

Chrome Steel, Rs. 393.

	Cwts.
Net Weight of Rails after manufacture, $\frac{02}{24\frac{1}{2}} \times 46$	37.55
Net weight of other materials	25.60
Total weight unpacked	63.15

Assuming the current market rate to be competitive as it must be to obtain orders, the c.i.f. cost of a set of imported Points and Crossings in Carbon Steel must be approximately :—

	Rs.
Rails	765
	888
	1,098
Less Landing and Clearing	23
	1,075
Less duty Rs. 17 in Rs. 117	156
Net	919

The additional cost of Chrome Steel Rails for one set is Rs. 60.

As the duty and freight are the same as in the case of Carbon Steel Rails, this may therefore be added to c.i.f. cost of one set in Carbon Steel, thus,

Extra cost of Chrome Steel, Rs. 60

c.i.f. cost of Chrome Steel	Rs. 979
Duty on this cost at 10 per cent.	98
Landing and Clearing	23

Total Rs. 1,100

The market rate for the Indian manufacture is Rs. 765 local cost to which add Chrome Rails, Rs. 333

Total Rs. 1,158

Which reveals the fact that the local manufacturer is at a disadvantage of Rs. 58 per set.

This is equal to Rs. 18.56 per ton of finished import.

We submit that there is no reason why Chrome Steel Points and Crossings should not pay 17 per cent. or Rs. 14 per ton as in the case of those of Carbon Steel and we recommend that this duty be levied throughout.

(vi) Railway Permanent Way.

(vii) 1928-29	114 sets.*
1929-30	367 sets.*

The use of Chrome Steel Rails for Points and Crossings in place of ordinary and higher carbon steel is rapidly becoming general in India. The figures given above represent the orders we have actually received. We have lost a considerable number of Points and Crossings of Chrome Steel due to the anomaly in the duty.

Our capacity is 300 to 400 sets* per month and the firms in India can undertake more than the complete requirements of Indian Railways in Points and Crossings in any one year.

As the use of Chrome Steel becomes more general, we are losing more and more business as will be seen from the figures below due to the anomaly in duty.

Output of switches and crossings in ordinary and High Carbon Steels for last four years :—

	Switches.	Crossings.
1926-27	576	697
1927-28	1,433	2,070
1928-29	911	1,001
1929-30	622	709

*Note.—Owing to the numbers of switches and crossings not being equally divided a set is used here to indicate one set switches complete, or one set crossing and checks complete.

It will be seen from the foregoing that whereas the capacity of existing works is more than enough to cater for the whole of India's requirements, and that large sums of capital are locked up in very expensive plant for the purpose of meeting these demands, the considerable numbers of points and crossings of Chrome Steel placed for importation are helping to throw this plant idle and prevent employment of Indian labour.

The falling off in manufacture of Points and Crossings as evidenced by the above figures is a most serious matter, and the importing of points and crossings in Chrome Steel is a contributory cause to the reduction of the number of points and crossings made in India to far below the economic limit of the Works which exist for the purpose of India's own demands. In such a case it is at once apparent that the reduction in turnover results directly in higher costs and additional difficulty in meeting competition from imported articles.

2. Bearing plates.

(i) 28/32 ton tensile to B. S. S.—Imported from the Continent in Rolled Bar, but has been rolled by the Tata Iron and Steel Co., Ltd. Present price, c.i.f. Calcutta, Rs. 120 per ton average.

(ii) 22 cwts average.

(iii) 10 per cent.

(iv) Nil.

(v) Selling price, Rs. 144/12 per ton f.o.r. Calcutta equals about Rs. 127 per ton c.i.f. Calcutta.

(vi) Railway Permanent Way.

(vii) Nil.

Order could never be secured on account of imported finished article costing less than metal plus duty plus necessary wastage before starting manufacture.

It will be seen that Rs. 120 plus Rs. 12 duty equals Rs. 132 per ton.

Add 10 per cent wastage at Rs. 132 per ton, Rs. 145 per ton for metal without manufacturing charges.

3. *Fish Bolts and Nuts* (must be taken together). Present duty 10 per cent. *ad valorem*.

(i) High Tensile Steel of 35/40 tons tensile.—Can be obtained from the Tata Iron and Steel Co., Ltd. Present price f.o.r. Works, Calcutta, Rs. 160 a ton. If imported Rs. 130 c.i.f. Calcutta, British and Rs. 110 c.i.f. Calcutta, Continental.

(ii) Average 22 cwt. Fish bolt steel per ton of finished Bolts. 40 cwt. Fishnut steel per ton of finished Hex. Fishnuts. Combined average 26 cwt. for one ton of finished bolts and nuts.

(iii) British, Rs. 26 per ton. Continental Rs. 37 per ton.

(iv) Nil.

(v) Continental manufacture Rs. 210 per ton f.o.r. Calcutta equivalent to about Rs. 188 per ton c.i.f. Calcutta.

This price was paid by the Eastern Bengal Railway during June of this year.

(vi) Railway Permanent Way.

(vii) 1927-28—103 tons	186,964
1928-29—84 tons	43,862
1929-30—329 tons	567,178

It will be seen that whereas the imported Continental Fish Bolts and Nuts quoted above pay 10 per cent on Rs. 188=Rs. 18.8 per ton.

Metal to make them pays $\frac{2}{3} \times 37 = \text{Rs. } 48.1$ per ton.

The difference in duty against the Indian Manufacturer is therefore Rs. 29.3 per ton in this instance.

We recommend that the duty on Fish Bolts and Nuts should be Rs. 2.8 per cwt.

Indian manufacturers are capable of making the greater part of the Fish Bolts and Nuts required by Indian Railways.

4. Rivets.

Present duty 10 per cent. or Rs. 1 per cwt.

(i) 25/30 ton tensile Mild Steel to B. S. S.—India, Britain, or Continent. Average of diameters. Rs. 145 per ton, f.o.r. Works from Tata Iron and Steel Co., Ltd. Rs. 98 per ton, c.i.f. Calcutta, Continental. Rs. 115 per ton, c.i.f. Calcutta, British.

(ii) About 23 cwt.

(iii) Rs. 37 per ton, Continental. Rs. 26 per ton, British.

(iv) Nil.

(v) Continental about Rs. 175 per ton, c.i.f. British, about Rs. 126 per ton, c.i.f.

(vi) Bridges and Structural Work.

(vii) 1927-28—13,459	4 tons 16 cwt.
1928-29—5,804	2 tons.
1929-30—133,936	37 tons.

We are generally quite unable to obtain orders, as imported prices are so low as effectually to prevent this.

Note.—Practically all imported Rivets are Continental unless brought in for a special purpose.

We recommend a duty of Rs. 45 per ton on Rivets.

5. *Bolts and Nuts for ordinary purposes*.—Present duty Rs. 40 per ton.

(i) Mild Steel 28/32 tons tensile. Average of diameters. British, Rs. 115 per ton, c.i.f. Calcutta. Continental, Rs. 98 per ton, c.i.f. Calcutta. Tata Iron and Steel Co., Rs. 145 per ton approximately tested to B. S. S.

(ii) Bolts alone, 22 cwt. approximately. Nuts alone, Hexagonal—37 cwt. and Square—32 cwt. Bolts and Nuts together 25½ cwt. approximately average.

(iii) Rs. 26 per ton, British. Rs. 37 per ton, Continental.

(iv) Nil.

(v) Varies according to size and diameter. Average for considerable quantity of 4"×½" bolts and nuts which represent an average of sizes about Rs. 220 per ton, c.i.f..

(vi) General use :—The greater portion of bolts and nuts in use in India are Continental.

(vii) 1927-28—230,400=160 tons.	} Various sizes.
1928-29—244,905=100 tons.	
1929-30—548,790=185 tons.	

We recommend a duty of Rs. 50 per ton.

6. Dogspikes.

(i) Mild Steel 25/30 ton tensile. Tata Iron and Steel Co. Rs. 135 per ton tested f.o.r. Works. Continental imported Rs. 98 a ton, c.i.f. Calcutta. British imported about Rs. 115 a ton, c.i.f. Calcutta.

(ii) 23 cwt.

(iii) Rs. 37 per ton Continental. Rs. 26 per ton British.

(iv) Nil.

(v) Rs. 140 per ton, c.i.f. Average.

(vi) Railway Permanent Way.

	Tons.
(vii) 1927-28—546,297	176
1928-29—1,209,268	373
1929-30—2,095,511	674

We have been totally unable to obtain any orders this year, as spikes are being imported at a landed cost of Rs. 180 per ton, free on rail Indian Port.

The North-Western Railway placed the whole of their requirement of 54 lakhs of spikes this year at Rs. 179 per ton, f.o.r. Karachi, imported from the Continent. This order if secured would have kept our dogspike plant going 6 months, and as a result of this and smaller orders being lost we have had practically to close down the works.

We recommend that the duty should be raised to Rs. 50 per ton on dogspikes to place the Indian manufacturer on an equal footing.

7. Stretcher Bars.

(i) Spring Steel of flat section—

3"×½" for B. G.

2½"×¾" for M. G.

2"×¾" for N. G.

British Rs. 168.8 per ton, c.i.f. Calcutta. Paying Rs. 26 per ton, duty.

(ii) 22 cwt. approx.

(iii) Rs. 26 per ton.

(iv) Nil.

(v) Rs. 170 per ton, paying 10 per cent duty.

(vi) Railway switches for Permanent Way.

	Sets.
(vii) 1927-28	1,005
1928-29	1,420
1929-30	674

The difference against the Indian manufacture is Rs. 10 per ton approximately.

We recommend that imported spring steel for Stretcher Bars should be allowed to be imported at 10 per cent *ad valorem*.

8. Gibs and Cotters.

(i) Mild Steel to B. S. S. 28/32 ton tensile. Tata Iron and Steel Co., Ltd., at about Rs. 137 per ton tested to B. S. S. Generally speaking Tatas' steel is used, but the price is equivalent to that of British steel plus freight, duty and landing charges. British, about Rs. 115 a ton c.i.f., no duty. Continental, about Rs. 98 a ton, c.i.f.

(ii) About 22 cwts.

(iii) Rs. 26 per ton, British. Rs. 37 per ton, Continental.

(iv) Nil.

(v) Depends on the design of the article. Average about Rs. 210 per ton, c.i.f. These fittings pay only 10 per cent. duty at present. There is an average difference of approximately 15 per cent. of the value of the article against the Indian Manufacturer on account of the duty on the finished articles being less than that on imported bar to make them.

(vi) Railway sleepers.

(vii) 1927-28—10,35,000 plus 3,00,000 distance pieces.

1928-29—4,00,000.

1929-30—Nil.

We recommend a duty of Rs. 40 per ton on finished article.

Messrs. HENRY WILLIAMS (INDIA) LIMITED.

B.—ORAL.

Evidence of Mr. A. H. BISHOP, recorded at Calcutta on Friday, the 3rd October, 1935.

President.—You appear on behalf of Messrs. Henry Williams?

Mr. Bishop.—Yes.

President.—Messrs. Henry Williams' application is an application for tariff equality, that is to say they claim that the duty on raw materials they use for the manufacture of certain articles should not be higher than the duty on the finished articles imported. That is the substance of their application?

Mr. Bishop.—Yes, making all allowance for wastage.

President.—As far as we can see, on all articles except the first, *viz.*: chrome steel points and crossings, your case seems to be established, but on chrome steel points and crossings, strictly speaking, the amount of duty you pay on your raw materials is not more than the duty charged on completed points and crossings as they come into the country. You give us the c.i.f. price, deducting the price of chrome steel from the price of carbon steel, of points and crossings as Rs. 979. The duty on that at 10 per cent. would be about Rs. 98. Then the materials you use in the manufacture are 2.6 tons of rails on which the duty is Rs. 18 a ton: that comes to Rs. 33.8. I have not been able to make out from your application the exact weight of the other materials which you use including wastage. You say about 25 cwts.

Mr. Bishop.—My calculation comes to a weight of 8 cwts. of other materials to every 12 cwts. of finished rails. That is the position of one ton of finished points and crossings after wastage has been deducted.

President.—What we want to know is what is the actual weight which will be used including wastage.

Mr. Bishop.—Wastage of the component parts may be taken as that approximately given in the other items under rivets.

President.—What would be the wastage in this particular case? Would it be 10 per cent.?

Mr. Bishop.—On the average more; at least 15 per cent. That is apart from rails.

Dr. Matthai.—You say the total weight of rails used to make switches and crossings is 46 cwts.?

Mr. Bishop.—Yes. That is a typical set. I calculate that 24½ cwts. of rails are required to produce a ton of finished switches and crossings.

Dr. Matthai.—We accept that figure as it has been confirmed by others too. What is the corresponding total for the other kinds of steel used in switches and crossings, e.g., fittings, chairs and so on?

Mr. Bishop.—By deduction from waste taken out in this typical case the total weight of the switch and crossing including all fittings is 41½ cwts. of rails: the total weight is about 4 tons including box. That would be very nearly 100 per cent. of the actual despatched weight as against the weight of finished rails in the switch and crossing. I have got a finished shipping weight here of 4 tons against 41½ cwts. of rails in this particular case.

President.—Will it be right to take about 26 cwts. as the weight of the other raw materials, that is other than rails, in one of these typical switches and crossings?

Mr. Bishop.—I think it is on the right side.

President.—I think you say somewhere that 25 cwts. is the final weight without including wastage, net weight of rails after manufacture 37.55 and net weight of other materials 25.00 cwts. If you take 15 per cent. wastage that will be roughly 3½ cwts.

Mr. Bishop.—That is 29 cwts. That has been carefully calculated.

President.—May we take that as 29 cwts.?

Mr. Bishop.—Yes.

President.—Are these British steel or Continental?

Mr. Bishop.—British.

President.—Out of this 29 cwts. we gathered from Messrs. Burn and Company that about 4 cwts. is pig iron?

Mr. Bishop.—Yes.

President.—The duty on 4 cwts. of pig iron works to Rs. 1-8-0, so the total duty you pay on your raw materials is as follows: on rails you pay Rs. 33-8, on pig iron 1-5 and on other materials 32-5 which gives a total of Rs. 67-8. On the other hand the duty which the finished points and crossings pay at 10 per cent. is Rs. 97.

Mr. Bishop.—They probably pay less duty actually.

President.—Even if they do pay less duty it still will not probably be as low as Rs. 68.

Mr. Bishop.—Possibly.

President.—It seems to us that strictly from the tariff equality point of view your claim is not established here; on the other hand we are inclined to take the view that this exclusion of chrome steel rails from the protective duty has come about because at the time the duty was imposed the Tata Iron and Steel Company were not producing any chrome steel rails but now that Tata's are producing chrome steel rails the reason for this exclusion disappears.

Mr. Bishop.—Our case is more particularly that it has been decided already by previous Tariff Board references that 17 per cent. was an adequate duty on points and crossings and we had definite instances that we could obtain orders at 17 per cent. but not at 10 per cent. duty, and as there is nothing in any way different in this case except the rails which are the same except as regards the chrome content in the steel, there appears to be no reason why chrome steel should come in bringing with it at a correspondingly lower duty other articles which would otherwise come under 17 per cent.

President.—And you claim that as these chrome steel points and crossings can be used as substitute for carbon steel points and crossings this is really a loophole for defeating the object of the protective duty?

Mr. Bishop.—Yes.

Dr. Matthai.—You said just now that probably the actual price of the imported points and crossings is less than the figure you have arrived at. Have you any kind of information which supports this statement?

Mr. Bishop.—I can give you a concrete instance of a price which will show you the difference owing to the tariff, of a set of switches and crossings orders for which were placed by the Great Indian Peninsula Railway at Rs. 994: that was chrome steel. If you deduct landing and clearing charges Rs. 23, that leaves you Rs. 971; deduct 10 per cent. duty which is 1/11th of that, say Rs. 88, that leaves you Rs. 883. If you take 17 per cent. instead of 10 per cent. already taken, you get Rs. 1,023; that plus Rs. 23 landing and clearing gives you Rs. 1,056 and the difference owing to the difference in the duty is Rs. 63 in that case.

Dr. Matthai.—Is that an actual case of chrome steel switches and crossings imported by the Great Indian Peninsula Railway?

Mr. Bishop.—Yes, through an Agent from here.

Dr. Matthai.—What is the price?

Mr. Bishop.—The price for a set of one switching and one crossing is Rs. 994.

Dr. Matthai.—Is that the same kind of switches and crossings as this?

Mr. Bishop.—That is the Railway Board's latest standard, which is generally used throughout India.

Dr. Matthai.—What I want to find out is this: in point of cost of materials and fabrication, would that be on the same footing as the particular example which you give here?

Mr. Bishop.—Approximately yes.

Dr. Matthai.—The invoice price there is lower?

Mr. Bishop.—In this case I reckon the invoice price as Rs. 883.

Dr. Matthai.—Against Rs. 979 which is the c.i.f. cost of chrome steel you arrive at on page 5 of your representation.

Mr. Bishop.—It is a different switch and crossing, but it is a standard type.

Dr. Matthai.—It is a standard type corresponding in the cost of material and fabrication?

Mr. Bishop.—In proportion. This one is more expensive for various reasons, but the proportion of materials used would be about the same.

President.—What would be the landing charges on that?

Mr. Bishop.—About Rs. 6 to Rs. 8 a ton.

President.—In this Rs. 883 how much did you take?

Mr. Bishop.—Rs. 23.

Dr. Matthai.—Can you tell us approximately what the durability of chrome steel switches and crossings is as compared with carbon steel? Have you got any kind of data for making an estimate?

Mr. Bishop.—Ordinary carbon steel made by Messrs. Tata's doesn't last more than 6 months in the road. Chrome steel ought to last I should think on the same conditions from 3 to 5 years at least. It has not been fully tried out to the same extent as the other and I haven't got definite figures to back my statement.

Dr. Matthai.—That is the sort of estimate you would take?

Mr. Bishop.—Yes.

President.—Chrome steel points and crossings have not been adopted generally by the railways?

Mr. Bishop.—They are being increasingly used. They have only been used during the last two to three years. My main point is this difference between the duties which definitely has caused us to lose orders.

Dr. Matthai.—If you look at page 6 of your replies to the questionnaire, under chrome steel points and crossings, you give there the figures of orders you have received in 1928-29 and 1929-30. I suppose what that means is 114 sets of either switches or crossings?

Mr. Bishop.—Yes.

Dr. Matthai.—It is not all sets of crossings as well as switches?

Mr. Bishop.—If you halve it you will get the figures for the equivalent complete sets of switches and crossings.

Dr. Matthai.—Half of this would give the total switches and crossings combined?

Mr. Bishop.—Yes.

Dr. Matthai.—From which railways did you get these orders? I don't want exact figures. Which are the railways from whom in the main you have got these orders?

Mr. Bishop.—The East Indian Railway and the North-Western Railway.

Dr. Matthai.—And the point that you are making is that an increase in the orders for chrome steel switches and crossings is accompanied by something like a corresponding decline in orders for carbon steel?

Mr. Bishop.—Yes.

Dr. Matthai.—Which points to the fact that in future there is likely to be substitution unless the duties are set right?

Mr. Bishop.—Yes.

Dr. Matthai.—That is your point?

Mr. Bishop.—We know that the railways are going to adopt chrome steel instead of carbon steel.

Dr. Matthai.—The figures that you give indicate that substitution is taking place.

Mr. Bishop.—Yes.

President.—Now let us go on to the bearing plates. Is British or Continental steel used in the manufacture of these bearing plates?

Mr. Bishop.—Continental invariably.

President.—In what form do you import the raw material? First of all what is the particular form of a bearing plate which you manufacture?

Mr. Bishop.—We manufacture either a flat plate of that shape (design shown) which is merely cut from a plain flat bar or a plate of that shape which is rolled as a flat and has a resisting shoulder rolled on it.

President.—This elevated portion here, what is it called?

Mr. Bishop.—That is called a resisting or thrust shoulder.

President.—Is that shoulder made actually in the mills at the time of rolling?

Mr. Bishop.—It is rolled in a bar section.

President.—That comes in as a bar?

Mr. Bishop.—10 per cent. if finished and 10 per cent. as a bar. If it is declared as bar for bearing plates, it comes under 10 per cent.

President.—In other words you would call this a bar which has a special shape. These are the kinds of bars that come in at 10 per cent. (Tariff Schedule shown.) This will fall under the classification "All other shapes, any size."

Mr. Bishop.—Yes.

President.—If it comes in at 10 per cent., that will meet your point?

Mr. Bishop.—There is the question of wastage.

Dr. Matthai.—You have given the wastage as 10 per cent.

Mr. Bishop.—I have given you the lowest price of bearing plates as Rs. 144-12-0 finished. The price for metal is Rs. 132.

Dr. Matthai.—You give the total amount of steel required for making a bearing plate as 22 cwts. per ton. That means a wastage of 10 per cent.

Mr. Bishop.—Yes.

Dr. Matthai.—Therefore all that you are concerned with now is the duty on the wastage and what you require is simply a duty of 11 per cent. against 10 per cent.

Mr. Bishop.—No.

Dr. Matthai.—That is to say if bearing plate bar of this kind is imported at 10 per cent., your position will be adjusted if you get a duty of 11 per cent. on bearing plates.

Mr. Bishop.—We want a little bit more. We are losers to the extent of the full value of the duty.

President.—Rs. 127 per ton at 10 per cent. duty would mean a duty of Rs. 127.

Mr. Bishop.—Yes. Then there is the landing charge.

President.—Then 22 cwts. of steel at Rs. 120 a ton comes to Rs. 132.

Mr. Bishop.—Yes.

President.—10 per cent. duty on that equals Rs. 13-2. Therefore you are down per ton by the difference between 12-7 and 13-2 which is 5 of a rupee per ton.

Mr. Bishop.—We are losers by the full value of the wastage.

President.—Yes, which is about 5 of a rupee. You are not down by the full value of the wastage, because 10 per cent. duty is assessed not only on the material but also on the manufacturing charges.

Mr. Bishop.—Our actual difference here as you see is a difference of my total cost of manufacturing charges (shown).

President.—Let us confine ourselves to the question of tariff equality. You are claiming that the imported article must carry at least as much duty as the duty that you pay on the raw material.

Mr. Bishop.—Yes.

President.—If you take the c.i.f. price which you have given at Rs. 127 a ton for imported bearing plates, the duty on that at 10 per cent. is Rs. 12-7. The amount which you will pay for 22 cwts. of steel at Rs. 120 a ton is Rs. 132. That will be the c.i.f. price of your steel?

Mr. Bishop.—Yes.

President.—10 per cent. on that comes to 13-2.

Mr. Bishop.—Yes.

President.—You pay Rs. 13-2 and the importer pays Rs. 12-7. Therefore the difference between that is 5 of a rupee and you are down by 5 of a rupee.

Mr. Bishop.—Yes.

President.—I understand these bearing plates or rather the bars out of which bearing plates are manufactured are actually rolled in the rolling mills?

Mr. Bishop.—Yes.

President.—The imported finished bearing plates are very often on the Continent also manufactured in the rolling mills?

Mr. Bishop.—They are manufactured by the same people.

President.—Therefore the bar is punched when red hot in the process of manufacture?

Mr. Bishop.—Yes.

President.—If you manufacture these bearing plates, you will be at a disadvantage, because you have to reheat them?

Mr. Bishop.—No, we punch them cold and you get a better job. There is no heating at all.

President.—In the same way you don't have to heat them for cutting?

Mr. Bishop.—No. We cut them cold.

President.—In that respect you are not at a disadvantage as compared with the manufacturers on the Continent?

Mr. Bishop.—No.

President.—At what duty would you be able to manufacture? Your raw material would cost Rs. 132. The selling price of bearing plates (imported ones) ex duty would be Rs. 127.

Mr. Bishop.—Yes, we want Rs. 12 to Rs. 15 a ton for waste metal.

President.—What are your manufacturing charges?

Mr. Bishop.—About Rs. 10.

President.—So that you would be able to put them on the market at Rs. 142.

Mr. Bishop.—We ought to have Rs. 15 extra to cover all the manufacturing charges and profit.

President.—That would be Rs. 145.

Mr. Bishop.—At present we are just level in cost with the sale price of imported finished articles. If we make them, we want Rs. 10 for making and Rs. 5 for profit.

President.—That will bring your cost to Rs. 145.

Mr. Bishop.—Rs. 160 as the sale price including Rs. 15. The duty should be approximately double the existing duty.

President.—Their selling price is Rs. 144-12-0.

Mr. Bishop.—Yes.

President.—You are very close to their selling price.

Mr. Bishop.—There is this 10 per cent. wastage.

President.—We are allowing for wastage. The material costs would be Rs. 132 per ton of bearing plates.

Mr. Bishop.—Have you taken the actual cost of the metal?

President.—Yes, the metal cost is Rs. 120 a ton.

Mr. Bishop.—We are using 10 per cent. more. That is Rs. 132 and then there is the duty. Leaving out the duty, it comes to Rs. 132 plus Rs. 15 or Rs. 147.

President.—The imported is Rs. 127?

Mr. Bishop.—Yes.

President.—Then you want Rs. 20 duty?

Mr. Bishop.—Yes.

President.—That works out to Re. 1 a cwt.

Mr. Bishop.—That is right.

President.—Now we will get on to the fish bolts. The position as regards the fishbolts is you claim a duty of Rs. 2-8-0 per cwt. which is Rs. 50 a ton.

Mr. Bishop.—That is to put us on an equal footing.

President.—These fishbolts and nuts, are they made to British standard specification?

Mr. Bishop.—Yes.

President.—Are they made of British steel?

Mr. Bishop.—They are made sometimes of British steel and sometimes of Continental steel and sometimes of Tata's steel if Tata's roll them.

President.—To what extent are these finished imported bolts and nuts British or Continental?

Mr. Bishop.—Nearly all Continental.

President.—What would be the percentage?

Mr. Bishop.—All the big orders of railways for the last year or two have gone to the Continent. I can send you concrete instances and prices paid.

President.—I think we have some from the railways concerned. Let us see exactly how your figures work out. The c.i.f. price of imported fishbolts and nuts is Rs. 188. That is the figure which you give.

Mr. Bishop.—Yes.

Dr. Matthai.—I think Burn & Co. give a slightly higher figure.

Mr. Bishop.—Two or three orders have been placed round about this figure.

President.—When was the most recent order?

Mr. Bishop.—The Eastern Bengal Railway tender in March or April this year.

President.—The 10 per cent. duty on Rs. 188 comes to Rs. 18'8.

Mr. Bishop.—Yes.

President.—You use 26 cwts. of mild steel per ton of finished bolts and nuts. Is that right?

Mr. Bishop.—Yes.

President.—The duty at Rs. 37 a ton gives a total duty of Rs. 48'1.

Mr. Bishop.—Yes, on 26 cwts.

President.—So, instead of the duty on imported fishbolts and nuts amounting to Rs. 18'8 you want it to amount to Rs. 48'1.

Mr. Bishop.—Yes.

President.—If British steel is used then the duty required would amount to Rs. 33 or 34.

Mr. Bishop.—About that.

President.—What is the quotation for fishbolts and nuts (British standard specification)?

Mr. Bishop.—I remember one quotation of last year—Rs. 15 f.o.r. Calcutta per cwt.

President.—That is Rs. 300 a ton.

Mr. Bishop.—Yes.

President.—Is that without duty?

Mr. Bishop.—That is f.o.r.

President.—That includes the duty?

Mr. Bishop.—Yes, landing charges and all.

President.—Rs. 260 would be the price *ex* duty?

Mr. Bishop.—Yes. The number of orders secured is so low that there are not many quotations to give you.

President.—Are there any particular railways which insist on British steel?

Mr. Bishop.—The Bengal Nagpur Railway buy more British steel fishbolts and nuts than any of the other railways. Generally speaking, the State Railways always buy the cheapest.

President.—Now we get on to bolts and nuts for ordinary purposes. From the Trade Returns it appears that there is a very considerable import of British fishbolts and nuts.

Mr. Bishop.—I have not got the figures. Most of the bazar stuff is Continental I think.

Dr. Matthai.—I think that roughly 30 to 40 per cent. of the imports come from the United Kingdom.

President.—Making the same calculations that we were making on fishbolts and nuts, I calculate that the duty you require against Continental would be Rs. 48 and against British Rs. 33 or 34.

Mr. Bishop.—Yes.

President.—Now you compete against British bolts and nuts roughly in the proportion of imports?

Mr. Bishop.—I would.

President.—If two-thirds are Continental and one-third British, we may take it that your orders over a long period of years would be the same?

Mr. Bishop.—If we compete against Continental we seldom get the order. Against British we might have some chance but generally speaking we get very few of these orders in any case.

Dr. Matthai.—I suppose, as far as the present duty is concerned on bolts and nuts which is Rs. 2 a cwt., that covers the wastage in the case of bolts but not in the case of nuts.

Mr. Bishop.—Quite so.

Dr. Matthai.—The effect of the duty would be to induce people to make their bolts here and import nuts?

Mr. Bishop.—Yes.

Dr. Matthai.—Which apparently Messrs. Burn and Company are doing?

Mr. Bishop.—Yes. We and probably Kirloskar Bros. are the sole manufacturers of nuts and we don't import any.

President.—What would be the c.i.f. price of English bolts and nuts? I think it would be fair to take the average price given in the Trade Returns, that is to say, take the total value and divide it by the total quantity.

Mr. Bishop.—It is a very complicated question. The number of lengths and sizes are so very large. I took 4" x $\frac{3}{4}$ " as the standard average size.

President.—It is about Rs. 400 a ton on an average.

Mr. Bishop.—For bolts and nuts?

Dr. Matthai.—For bolts and nuts together

Mr. Bishop.—For all kinds, British and Continental?

Dr. Matthai.—Only British.

President.—Your figure is Rs. 220.

Mr. Bishop.—There is a very big difference. I know the bazar rate for $2\frac{1}{2}'' \times \frac{3}{8}''$ is about Rs. 13 to 14 a cwt.

President.—You are aware that there is a big difference between Continental and British prices?

Mr. Bishop.—Yes. That I think is largely a matter of quality. British bolts come out much more carefully made.

President.—How do you stand in that respect?

Mr. Bishop.—We make good quality stuff and we do not make cheap stuff.

President.—The comparison should be really between your bolts and British bolts?

Mr. Bishop.—Yes. We don't wish to make cheap stuff. We try to maintain one standard for our works.

President.—What about fishbolts and nuts?

Mr. Bishop.—Our bolts and nuts are comparable to British.

President.—Are they better than Continental?

Mr. Bishop.—Yes.

President.—Why are the State Railways satisfied with these cheap things?

Mr. Bishop.—It is purely a matter of finance, and is due to the policy of not purchasing at a higher rate if they can help it.

President.—If they are badly finished, there must be a tremendous wastage?

Mr. Bishop.—In the end they will cost much more.

President.—I think they do.

Mr. Bishop.—I am sure they will, apart from delays and that sort of thing.

President.—Now we come to rivets. The figures of the duties which you require for rivets are Rs. 42.5 against Continental and Rs. 30 against British.

Mr. Bishop.—Yes.

President.—Have you any information as to the extent to which the competition is against British or Continental?

Mr. Bishop.—It is about the same as in the case of bolts and nuts. According to these figures there is a bigger proportion of Continental rivets used, but in the case of structural works only certain firms use Continental rivets.

President.—Shall we take it as one-third and two-thirds?

Mr. Bishop.—Yes.

President.—Rs. 196 is the c.i.f. price of British rivets per ton.

Mr. Bishop.—Yes.

President.—As regards dogspikes, they work out very much the same as rivets?

Mr. Bishop.—They do.

President.—A duty of Rs. 45 is required against Continental and Rs. 30 against British?

Mr. Bishop.—Yes.

President.—Are these Continental steel?

Mr. Bishop.—Almost invariably. I have given you an instance of the last big order placed by the North-Western Railway for Continental dogspikes to the number of 54 lakhs of spikes at Rs. 179 per ton. That was followed by an East Indian Railway order for several lakhs of spikes.

Dr. Matthai.—That was also Continental?

Mr. Bishop.—Yes.

President.—Are these very largely imported from the Continent?

Mr. Bishop.—Practically all the big orders.

President.—As regards stretcher bars, they are parts of points and crossings.

Mr. Bishop.—Yes.

President.—If we were to give you a protective duty of 17 per cent. on points and crossings, would that meet your point as regards stretcher bars? Stretcher bars are imported as part of the complete set of points and crossings.

Mr. Bishop.—Yes.

President.—Are they ever imported separately?

Mr. Bishop.—Not very often.

President.—You ask that the duty on spring steel of which stretcher bars are made should be reduced to Rs. 10 a ton. There are two difficulties. First of all we understand that in the Customs Department it is very difficult to distinguish between spring steel and ordinary carbon steel bars. That is really why the duty is always placed at the same level on both.

Mr. Bishop.—Yes.

President.—Secondly, although the claim for protection has not been recognised by the Government of India, there is a firm here which produces spring steel bars. Supposing the protective duty remained on spring steel bars and you had 17 per cent. duty on your points and crossings, would not that meet your case?

Mr. Bishop.—It is a small matter.

Dr. Matthai.—At present, what is the position in regard to carbon steel switches and crossings? The stretcher bars are made of spring steel, are they not?

Mr. Bishop.—Invariably, no matter what kind the switches and crossings are.

Dr. Matthai.—At present do stretcher bars come in at 10 per cent. or 17 per cent.?

Mr. Bishop.—They come in as parts of points and crossings.

Dr. Matthai.—If carbon steel switches and crossings come in at 17 per cent. as they do, and if stretcher bars are parts of switches and crossings, then the stretcher bars that come in with carbon steel points and crossings would come in at 17 per cent.

Mr. Bishop.—That will strengthen our point about the substitution.

Dr. Matthai.—I want to know what is the present practice.

Mr. Bishop.—I think they come in as parts of points and crossings.

Dr. Matthai.—Do they come in at 17 per cent.?

Mr. Bishop.—Yes, I should think so.

Dr. Matthai.—I have a shrewd suspicion, without knowing anything about it, that you are probably wrong. I think that stretcher bars come in independently of switches and crossings, but I think we would have to verify it.

Mr. Bishop.—They probably make out a separate invoice price for stretcher bars.

Dr. Matthai.—I think probably they do.

Mr. Bishop.—We don't import; we make them.

Dr. Matthai.—Unless the point is made quite clear that the component parts include stretcher bars, I think that the stretcher bars might come in at a lower rate of duty.

Mr. Bishop.—It would meet our case if you specifically mentioned stretcher bars.

President.—If we recommended that stretcher bars should be specifically mentioned, it would meet your point?

Mr. Bishop.—Yes.

President.—As regards these cotters, gibs, etc., there again the duty required works out to Rs. 40·7 against Continental steel and Rs. 28·6 against British. How far are these manufactured out of Continental steel?

Mr. Bishop.—These straightforward ones like the little cotters I showed you are probably Continental but on these cast iron sleepers there are a lot of patents owned by the British and the Railways buy a proportion of British material.

President.—You can't manufacture them?

Mr. Bishop.—We can under licence and the matter is now being threshed out with the Railway Board. This question of patent is now under consideration by the Board. That is in respect of the keys but the cotters and other things which are not patented are almost invariably manufactured on the Continent and keys for steel sleepers which are not patented also come from the Continent.

President.—And gibs and cotters?

Mr. Bishop.—They have been in the past.

President.—Messrs. Richardson and Cruddas gave us a rather different impression. They said "as regards gibs and cotters we have no information as to the price of the imported finished articles as to the best of our knowledge most of these purchases by railways are made in India".

Mr. Bishop.—That depends on whether they are talking of cast iron sleepers some of which have been purchased in India, but as far as steel sleepers are concerned, they placed very big orders on the Continent last year.

President.—Is your application limited to gibs and cotters used with cast iron sleepers?

Mr. Bishop.—Yes.

President.—So far as cast iron sleepers are concerned those will be of British manufacture?

Mr. Bishop.—Keys would because some of them are owned by British firms but cotters and things of that sort will be either Continental or manufactured here from metal made by the Tata Iron and Steel Company.

President.—Apparently Indian manufacturers can compete with the present duty against the Continental cotters for cast iron sleepers?

Mr. Bishop.—It is very doubtful.

President.—But you have received orders.

Mr. Bishop.—I got an order through the Tatanagar Foundry and got it because they are recognized Indian manufacturers of cast iron sleepers.

President.—What about cotters for steel sleepers?

Mr. Bishop.—They are keys only.

President.—For steel sleepers these come from the Continent?

Mr. Bishop.—Yes.

President.—These are not patented?

Mr. Bishop.—No.

President.—So that the cotters for cast iron sleepers are manufactured in England or in India? Would you call that a cotter or a key? (Blue print shown.)

Mr. Bishop.—Key. Gibs, cotters and keys.

Dr. Matthai.—Your application is in respect of gibs, cotters as well as keys?

Mr. Bishop.—Yes.

Dr. Matthai.—The way in which the Tariff Schedule deals with these things, is "Railway materials for permanent-way and rolling stock, namely sleepers, other than iron and steel, and fastenings therefor....." Does the word 'fastenings' cover gibs, cotters and keys?

Mr. Bishop.—Yes.

Dr. Matthai.—Therefore your application covers fastenings as well?

Mr. Bishop.—Yes.

President.—What might we take as a fair proportion between Continental and British make of fittings?

Mr. Bishop.—2:1 in favour of Continental.

President.—The duty applicable on the principle of tariff equality would be 40·7 in the case of Continental and 29·6 in the case of British, or roughly 41 and 29?

Mr. Bishop.—I remember that the lowest Railway Board tender for these cast iron sleeper fittings, I mean the lowest tender for keys, came from an importer of the Continental article, but owing to the fact that the Railway Board apparently did not know that these were patented and the patentees went to the Railway Board and said 'we must have the order', the Railway Board were precluded from placing the order with the importer of the cheapest article.

President.—Let us see exactly how we stand. First we have chrome steel points and crossings and spring steel stretcher bars; then we are left with bearing plates, fishbolts and nuts, rivets, bolts and nuts, dogspikes and gibs and cotters.

Mr. Bishop.—Yes.

President.—A few of these work out to practically exactly the same duty: on a good number of them if you calculate the duty there is practically little difference, some are 42, others about 45. And then there is difference between Continental and British, so it would be a great convenience from the administrative point of view if we could recommend a single duty on the whole lot, lump them all together and say Rs. 2 a cwt.

Dr. Matthai.—Except chrome steel points and crossings and spring steel for stretcher bars.

Mr. Bishop.—Yes. There has never been any discrimination as regards points and crossings as far as I know.

President.—Will that meet your point of view?

Mr. Bishop.—I think so if the duty was applicable both to Continental and British and if it covered Continental it would certainly cover British.

President.—In some cases you claim Rs. 48 duty and in others rather less and we thought if we took an average of Rs. 2 all-round on all these things it would probably cover almost all your requirements.

Mr. Bishop.—It won't cover Continental fishbolts and nuts; but it covers British bolts and nuts. I have borne in mind throughout more the Continental article than the British article. I suggested in the case of fishbolts and nuts at least Rs. 2·8·0 on account of the fact that at present ordinary bolts and nuts pay Rs. 2 or Rs. 40 a ton and therefore some increase is certainly necessary on fishbolts and nuts to bring it into line to cover both Continental and British.

President.—What about the other articles? Taking, for argument's sake, Rs. 2 as the amount of duty, what you lose on Continental fishbolts and nuts you gain on bearing plates, and gibs and cotters?

Mr. Bishop.—It is a different trade altogether. If we don't get orders for bolts and nuts then our shop is practically closed.

President.—What about rivets?

Mr. Bishop.—That is a part of bolts and nuts. Dogspikes, rivets, bolts and nuts all go into the same shop.

President.—The tariff equality in the case of rivets works out to Rs. 42·5 for Continental and Rs. 30 in the case of the British article. An all-round duty of Rs. 2 if the competition was one-third against British and two-thirds against Continental should easily cover you?

Mr. Bishop.—Yes.

President.—In the case of British; that is Rs. 9 average, viz., a duty of F

Mr. Bishop.—My information as is proved by railways generally speaking, who buy these are the r bazar but the fishbolts and

President.—Let us take the weighted average figur

Mr. Bishop.—Yes.

President.—Weighting r Rs. 2 duty per cwt. there

Mr. Bishop.—Yes.

President.—Dogspikes :

Mr. Bishop.—Yes, pra

President.—You don't of competition from Briti

Mr. Bishop.—No; I tl

President.—So we will

Mr. Bishop.—Yes.

President.—The next t

Mr. Bishop.—Probably

President.—Shall we t

Mr. Bishop.—In this i course the Continental ar been proved by the late

Dr. Matthai.—But the

Mr. Bishop.—I believe the Railway Board are trying to get rid of these patents.

Dr. Matthai.—These patent things have established a reputation?

Mr. Bishop.—Yes, but the Railway Board owing to the last difficulty in the purchase of sleepers I mentioned just now are trying to get rid of the patents in their designs if they can avoid using them.

President.—After weighting these various articles where British competition is in existence the duties would work out in this way—

Fishbolts and nuts—Rs. 48. That is just under Rs. 2-8-0, taking competition as entirely Continental.

Ordinary bolts and nuts—Rs. 39. That is less than the present rate.

Dogspikes—Rs. 42-5. In this case the competition is entirely Continental.

Gibs and cotters—Rs. 36.

Mr. Bishop.—An increase of Rs. 2-8-0 on spikes would still enable the Continent to get these orders because they are at least a rupee a cwt. behind in costs. My cost for an article which has been sold at Rs. 180 a ton came to about Rs. 200 a ton.

President.—There is one other point and that is as regards bearing plates. According to strict tariff equality you only want an extra duty of 1 per cent. but you have told us that Rs. 20 would enable you to compete. Supposing you get Rs. 2 a cwt. on bearing plates too that would give you Rs. 40 a ton. Will not that compensate you in these other articles?

Mr. Bishop.—It would in a way but it won't help any one particular part of my plant.

1 nuts take 2 of Continental and 1 divided by 3 gives the weighted

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there?

cotters. These you say are 2 : 1?

average duty of Rs. 36?

articles cease to be patents then of in under the lowest tender as has d tender.

cy in that direction, is there?

Dr. Matthai.—Supposing in regard to fishbolts and nuts we give you Rs. 2 a cwt. and you lose on them. You will probably make a surplus on some other articles on which we allow higher duty?

Mr. Bishop.—That is a difficult point.

Dr. Matthai.—Let me put the question this way: Supposing that for the convenience of Customs administration it was found necessary to have a uniform duty on all these articles, a uniform duty which would be fair to you but at the same time not unfair to the user of these materials, what is your suggestion of the uniform rate of duty if you think Rs. 2 is not good enough?

Mr. Bishop.—In the majority of cases I should certainly like Rs. 2-8-0. The particular cases I am thinking of are dogspikes and fishbolts and nuts. The others are not so important but if it is possible I should certainly like Rs. 2-8-0.

Dr. Matthai.—Dogspikes and fishbolts and nuts are the most important?

Mr. Bishop.—Yes: gibbs and cotters are important too.

Dr. Matthai.—What about ordinary bolts and nuts?

Mr. Bishop.—They are not so important.

Dr. Matthai.—What about rivets?

Mr. Bishop.—Not so important. May I ask you if it would be possible to group together bolts and nuts under one head at Rs. 2-8-0 and spikes and rivets or even fishbolts and nuts and spikes together as they are entirely different articles?

President.—We are really looking at the question of simplification of Customs administration. It would of course be possible to give you one *ad valorem* duty for British and another for Continental. That would mean that all these things which come in small quantities will have to be examined and that would involve extra work on the Customs and unless it is absolutely essential we would like to avoid that.

Mr. Bishop.—So far as the duty on British and Continental articles is concerned, I certainly think it could be made as one. But there is a very definite difference between articles like fishbolts and keys. Therefore if you could group some of these in such a way that fishbolts and dogspikes in particular got the duty which is required to make them competitive, it would help us considerably.

President.—That would be as far as we could make out Rs. 42 for dogspikes and Rs. 48 for fishbolts and nuts.

Mr. Bishop.—Rs. 42-5 for dogspikes is not enough. Now definitely in costs we are Rs. 20 a ton down.

President.—That is what the tariff equality principle points to.

Mr. Bishop.—You see my point regarding the dogspikes. The other day there was an order for 54 lakhs of spikes which if I had got would have kept my shop going for 6 months at least. My costs were Rs. 20 higher than the figure the order was placed at.

President.—The machinery is practically the same for dogspikes as for fishbolts and nuts?

Mr. Bishop.—Yes. Dogspikes, fishbolts and nuts and ordinary bolts can all be made on the same machines and some bolts can be made on rivet machines. Generally speaking you can take it that the two classes of bolts and dogspikes will be made on the same machine.

President.—Dogspikes are Rs. 42-5. Really it is for fishbolts and nuts you require the biggest protection.

Mr. Bishop.—In your figure of Rs. 42 you have provided practically what we have asked for. In the case of spikes we are not going to gain anything by this extra Rs. 2-8-0 and I don't see how we can get over that difficulty unless the duty is raised.

President.—I suppose if you get sufficient protection in the case of bolts and nuts, it will help you in the case of dogspikes.

Mr. Bishop.—It will help us in that case, fishbolts, ordinary bolts and spikes and rivets together being the product of one shop and to some extent on interchangeable machines.

President.—Fishbolts, ordinary bolts, dogspikes and rivets, they are the product of one shop in any case?

Mr. Bishop.—Yes.

Dr. Matthai.—To some extent mutually replaceable?

Mr. Bishop.—Fishbolts and ordinary bolts are all makeable on the same machines.

Dr. Matthai.—To some extent are they mutually replaceable?

Mr. Bishop.—How do you mean?

Dr. Matthai.—What I mean is where a fishbolt is used, is it conceivable that a rivet may take its place?

Mr. Bishop.—It is impossible. As far as manufacture is concerned, the same machines can make them.

President.—If we took dogspikes, fishbolts and ordinary bolts and nuts and lumped them together and gave you Rs. 45 on the whole lot, assessing gibs and cotters separately?

Mr. Bishop.—That would be an improvement on your other suggestion. As far as the fishbolts are concerned, Rs. 45 would be all right.

President.—The advantage you would secure on fishbolts, ordinary bolts and nuts and rivets might compensate you for higher costs of dogspikes.

Mr. Bishop.—Yes.

President.—We can group all that together and leave the gibs and cotters, of which we are told already the Indian firms get a fair amount with Rs. 2 a cwt., and put a duty of Rs. 45.

Mr. Bishop.—Will you include bearing plates with gibs and cotters? You suggested something of that kind before.

President.—Yes, bearing plates. Is there a prospect of much work in bearing plates?

Mr. Bishop.—In a good year there is. Last year there was 12 or 15 lakhs of plates purchased. You will bear in mind that the keys come under gibs and cotters.

President.—You had better call them fastenings for sleepers.

Mr. Bishop.—Yes. I should say sleeper fastenings.

Dr. Matthai.—Sleepers of all kinds.

President.—What are bearing plates?

Mr. Bishop.—They are used on wooden sleepers.

President.—They are not used for anything else?

Mr. Bishop.—No.

President.—If, instead of saying keys, gibs and cotters, we said fastenings for sleepers, that would cover the bearing plates?

Mr. Bishop.—Not fastenings, but fittings. The plate is not fastened.

President.—Fittings would be all right?

Mr. Bishop.—Yes.

Dr. Matthai.—With regard to rivets, you don't want all these to be included. (Shown the tariff item No. 103-f, p. 21, Schedule II.) Rivets have got to be taken out of that and made a separate item. There the tariff valuation rates are given. Does that cover all the kinds of rivets that you have in mind? You are concerned only with structural rivets?

Mr. Bishop.—We are not concerned with small rivets.

Dr. Matthai.—For customs purposes they may not care to distinguish between rivets for boilers and for structurals.

Mr. Bishop.—It is almost impossible.

Dr. Matthai.—The duty will apply to all classes of rivets.

Mr. Bishop.—Yes.

Dr. Matthai.—Will you please look at the Railway Board's present specification? (Shown). Tata's don't roll that.

Mr. Bishop.—They have not rolled it and they have refused to roll it. It is easy to roll.

President.—They did roll it at one time and they have given it up, because the number of specifications are so many. Now if single specification for bearing plates is adopted they may undertake it.

Mr. Bishop.—Yes. There is no reason why they can't roll it.

Gobindo Sheet Metal Works and Foundry, Calcutta.

(1) Letter dated the 30th May, 1930.

With reference to your publication in the *Indian Trade Journal* regarding enquiry about import duties on chrome steel points and crossings, bearing plates, fishbolts, etc., we as manufacturers of gibs and cotters, etc., beg to lay before you the fact that owing to the disproportionate duties that are levied on the raw materials (flat bars, etc.), we have found it impossible to manufacture and sell gibs and cotters in competition with the imported ones.

Below we give you details to show how we are handicapped by the disproportionate duties.

Duty on continental flat bars is Rs. 37 per ton which works out at 45 per cent. levied on raw materials. Duty on imported gibs and cotters is fixed at 10 per cent. *ad valorem*. Further you should take into consideration that we have to pay shipping freight and heavy duty (at the rate of 45 per cent.), as well on the scraps of materials for manufacture which the manufacturers of gibs and cotters on the Continent have not got to pay.

Under the circumstances we pray that you would be good enough to increase duties on gibs and cotters, etc., to such an extent as to make it possible to manufacture and sell these articles in competition with the imported ones.

(2) Letter No. 601, dated the 30th/31st July, 1930, from the Secretary, Tariff Board, to the Gobindo Sheet Metal Works and Foundry, Calcutta.

With reference to your letter dated 30th May, 1930, I am directed to request that you will furnish the following information in respect of gibs and cotters:—

- (i) The class of steel used in manufacture and, if imported, the country of origin and present price c.i.f. Calcutta.
- (ii) The quantity of steel used per ton of the finished article.
- (iii) The rate of duty on steel in question.
- (iv) The other materials used, if any, the quantity of each used and the amount of duty payable thereon per ton of the finished article.
- (v) The present price of the finished article, if imported, c.i.f. Calcutta.
- (vi) The principal use of the article in India.
- (vii) The Company's output in each of the last three years.
- (viii) An estimate of the cost of manufacture by you.

(3) Letter dated the 21st August, 1930, from the Govindo Sheet Metal Works and Foundry, Calcutta.

With reference to your letter No. 601, dated 30th ultimo, we beg to give below the necessary information in respect of gibs and cotters:—

- (i) B. S. S. quality mild steel flat bars, Tata or British, are used in manufacture. Price: Tata Rs. 150 per ton. British £8-12-6 per ton c.i.f.
- (ii) The quantities of steel used per ton of finished articles—
Gibs: 29 cwt. 1 qr. 4 lb.
Cotter: 20 cwt. 1 qr. 22 lb.
- (iii) The rate of duty on imported flat bars, British, is Rs. 26 per ton.
- (iv) Nil.
- (v) The present c.i.f. price of the imported finished articles, viz., gibs, is Rs. 205 per ton.

- (vi) Gibs and Cotters are used by railways all over India in conjunction with C. I. Sleepers.
- (vii) Output of Gibs: 110,000 per month.
Output of Cotters: 110,000 per month.
- (viii) Cost of manufacture of Gibs and Cotters: Rs. 2 per cwt.

Messrs. Kirloskar Bros. Ltd., Kirloskarvadi.

Letter No. 307, dated the 28th July, 1930.

We have to acknowledge receipt of your letter No. 462 of 18th/19th June, enclosing a copy of the Resolution of the Government of India in the Commerce Department, No. 38-T. (16) of 15th May, 1930, for which please accept our thanks.

Since our representation last on the subject, we find that though some partial relief was given to the Bolt Industry, still the Industry could not stand the competition of the Continental Firms and hence the position of the Bolt Industry is far from satisfactory.

In our last memorandum to the Tariff Board, we had expressed our view that the Industry could survive only if protection to the extent of Rs. 3 per cwt. were given to the Industry and our experience since the last protective duty is that unless the specific duty is raised from Rs. 2 to Rs. 4 per cwt., there is no hope for the Indian manufacturers to successfully compete with the foreign manufacturers.

We therefore strongly urge upon the Board to see if they can recommend to the Government the rise of specific duty on bolts and nuts from Rs. 2 to Rs. 4 per cwt. and thus place this Industry on sound basis.

Tata Iron and Steel Company, Limited.

(1) Letter No. 398, dated the 31st May, 1930, from the Secretary, Tariff Board, to the Tata Iron and Steel Company, Limited, Bombay.

I am directed to invite your attention to the Resolution of the Government of India in the Commerce Department, No. 38-T. (16) of the 15th May, 1930, and to forward the enclosed copy of a list of the anomalies in the existing tariff schedule which according to the representation of Messrs. Henry Williams (India), Limited, hamper the manufacture in India of the articles in question.

The Board will be glad to be informed whether you can roll the steel required for the manufacture of each of these articles and to what extent, if any, you would be affected if the relief required in any of these cases were given in the shape of a reduction or remission of the duty on the raw material.

(2) Letter No. G. 951/30, dated the 12th/15th July, 1930, from the Tata Iron and Steel Company, Limited.

We have the honour to reply as follows to your letter No. 398 of the 31st May, 1930, on the subject of the representation made to the Tariff Board by Messrs. Henry Williams (India), Limited:—

1. *Chrome Steel Points and Crossings*.—By arrangement with the Railway Board we have recently made an experimental lot of Chrome Steel rails and we intend to develop the manufacture of rails of this quality. As, to the best of our knowledge, these rails will mainly be used for points and crossings, we are strongly of opinion that the manufacture of points and crossings of this quality in India should be protected by the imposition of import

duties at the same rates as apply to points and crossings not made of alloy steel. Although we believe that at the present time the only points and crossings of alloy steel which are in use in India are those made of chrome steel, it is not impossible that the use of other alloy steels for this purpose may be developed in future. We expect to be able to manufacture alloy steel rails of other compositions, if required, for the manufacture of points and crossings. We therefore suggest that the words "not made of alloyed steel" be omitted from the item in the Tariff Schedule relating to Switches and Crossings under "Iron or Steel Railway Track Material". We also suggest that all fittings for Switches and Crossings should be subject to the same rate of duty, namely Rs. 14 or Rs. 17 per cent. *ad valorem* whichever is higher.

2. *Bearing plates*.—We have in the past manufactured bearing plates for an Indian Railway but we have not found it satisfactory to continue the production of these articles owing to the number of sections in use, some of which could not be economically rolled on our present mills. The variety of sections reduces the demand even for such sections as we could roll to an extent which does not leave the manufacture of bearing plates by us a profitable business. It was for this reason that during the 1926 enquiry we did not ask for a protective duty on bearing plates, although we may wish to apply for such a duty if the number of sections is substantially reduced or when we have installed a new mill on which the rolling of such sections can be effected more cheaply. In the meantime we wish to point out that according to our interpretation of the Tariff Schedule the rolled bars from which bearing plates are made are subject to a duty of only 10 per cent. *ad valorem* since they are not of the shapes to which the protective duties are restricted. If we are in error in this interpretation, we should raise no objection to the lowering of the duty on steel bars of shapes specially designed for the manufacture of bearing plates being allowed to be imported at a duty of 10 per cent. *ad valorem*.

3. *Fishbolts*.

4. *Rivets*.

5. *Bolts and Nuts*.

6. *Dogspikes*.

} Our position is the same in respect of these articles.

We can and wish to manufacture steel bars from which these articles are made. We have occasionally obtained orders for such bars but we find that our business is seriously restricted owing to the relatively low rates of duty at which the finished articles can be imported. We believe that the manufacture of these articles in India from Indian steel would be developed substantially if the manufacturer were given adequate protection and we consider it necessary that this should be granted both in order to develop the manufacture of the articles mentioned in India and to ensure to the steel industry in India a legitimate and important market for its products.

7. *Spring Steel for Stretcher Bars*.—To the best of our information the quantity of spring steel required annually in India of any one of the numerous sections in which it is used is too small to permit of economical manufacture by us and we have not hitherto applied for protection on steel of this quality nor do we wish to do so until further developments in this business take place. We therefore raise no objection to the application now before you that spring steel for stretcher bars should be allowed to be imported at a duty of 10 per cent. *ad valorem*, if at present the duty on this material is higher.

8. *Tie bars*.—Our position in respect of tie bars is similar to that described under items 3, 4, 5 and 6 above. We have in the past manufactured complete tie bars for Indian Railways but we found that we were not in a position to carry out the finishing processes of shearing, punching, etc., on a satisfactory economical basis. We can however roll the bars of suitable sections in long lengths on one of our modern mills and we consider that the manufacturer who converts these long bars into the finished article ready for supply to the Railways should have adequate protection in the form of a duty on finished article which is higher than that on the bars to an extent

sufficient to compensate him for the wastage in manufacture and any higher manufacturing cost which he may have to incur in respect of his processes.

It should however be definitely provided that bars specially designed for the manufacture of Railway Tie Bars should be subject to the same duty as other protected steel bars. We suggest that this be done by the addition to item O (VI), Serial No. 102c in the Tariff Schedule of the words "other than shapes specially designed for the manufacture of tie bars for Railway track material".

9. *Gibs and Cotters for sleepers*.—We consider that these should be dealt with in the same way as rivets, bolts, etc., for the reasons given above.

In making the above representation in connection with the application before you we wish to urge most strongly the necessity of ensuring that the protection given to articles which can be manufactured in India should be adequate. The experience of the years 1928-29 and 1929-30 and also of 1930-31 down to the present date has shown that the scheme for the protection of the Steel Industry has been inadequate to provide the results anticipated, largely by reason of the failure on the part of Government to place orders for the quantities of rails, wagons, bridges, etc., which it was assumed would provide a large outlet for the production of this Company. The results of the existing scheme of protection to the Steel Industry fall very seriously short of the anticipations of the Board and it is most essential that everything possible should be done to ensure to the industry all possible markets in other directions even though the fullest results which can be obtained in this way will go only a short distance towards counter-balancing the very grave breakdown in the main scheme of protection.

We shall be glad to furnish any further information on the above subjects which the Board may desire to have.

TATA IRON AND STEEL COMPANY, LIMITED.

B.—ORAL.

Evidence of Mr. J. L. KEENAN, General Manager, Mr. J. J. GHANDY, General Superintendent, Mr. G. B. FINDON, Superintendent and Mr. CHEW, Assistant to the General Manager, recorded at Jamshedpur on Tuesday, the 7th October, 1930.

President.—Mr. Keenan, you are the General Manager of Tatas?

Mr. Keenan.—Yes.

President.—You represent the views of Messrs. Tata Iron and Steel Company on the application of Messrs. Henry Williams (India), Limited?

Mr. Keenan.—Yes.

President.—I gather that you support the application on the ground that if assistance is granted there will be a greater outlet for Tata's steel.

Mr. Keenan.—Yes.

President.—Which are the most important of the various articles from your point of view?

Mr. Keenan.—I should say chrome steel points and crossings.

Mr. Ghandy.—Tie bars also.

President.—Tie bars have been settled. Last March legislation was introduced under which tie bars were made liable to protective duty and alterations have been made in the Tariff Schedule accordingly. So chrome steel points and crossings interest you most.

Mr. Keenan.—Yes and rivets.

President.—Of these six or seven items, is there anything which is of outstanding importance?

Mr. Findon.—Bolts and nuts are very important.

President.—We have figures for the import of bolts and nuts, but we have no figures for rivets. Have you any idea as to the approximate total amount of imports which would be represented by fishbolts, nuts, rivets, gibs and cotters and dogspikes?

Mr. Findon.—We have an enquiry from the North Western Railway which called for approximately 6 million dogspikes—a substantial item. It also called for 3,400 tons of heavy bearing plates and 254 tons of lighter bearing plates.

President.—What would one million dogspikes represent?

Mr. Findon.—Each finished dogspike represents $\frac{3}{4}$ lb.

Dr. Matthai.—How long ago did you have this enquiry from the North Western Railway?

Mr. Findon.—This year—tender No. 211/S 212, dated 13th February.

Mr. Keenan.—The enquiry was for 6 millions of dogspikes.

Mr. Findon.—With regard to the enquiry for dogspikes we reduced our price at the time of tendering below the usual price and we quoted a figure to Messrs. Henry Williams at Rs. 120 and they in their turn quoted Rs. 200 a ton. But the order was finally placed on the Continent for a finished price of Rs. 179 per ton.

President.—Dogspikes have already a protective tariff of Rs. 37.

Mr. Findon.—They have already a protective tariff, but Messrs. Henry Williams say that that doesn't allow for wastage. They have suggested an increase in the duty of Rs. 8 on the Continental.

Dr. Matthai.—They not only want provision for wastage, but they also want protection under fabrication.

Mr. Findon.—Yes. To get the order they have asked for an increase of Rs. 8, but they lost the order by Rs. 21.

Dr. Matthai.—Both in 1924 and in 1926 the Tariff Board reported that dogspikes may be regarded practically as bars and therefore the protective duty imposed on dogspikes is the protective duty on bars. The point now is whether the protective duty should be protective duty on bars or protective duty on fabricated steel. Is it fabricated steel or is it practically bars?

Mr. Keenan.—It should be classed as fabricated steel.

Dr. Matthai.—The amount of fabrication was considered so little that for practical purposes they said this might be considered as bars.

President.—They use 23 cwts. per ton. The wastage is 15 per cent.

Dr. Matthai.—Is there more fabrication on dogspike than on tie bars?

Mr. Keenan.—Tie bars are supplied in the actual length in which they are used.

President.—What about dogspikes?

Mr. Chew.—They are cut into lengths, headed and pointed.

President.—It is slightly less.

Mr. Chew.—We have not had any experience.

Mr. Ghandy.—There is more wastage on dogspikes.

President.—What about these cotters?

Mr. Findon.—The number of shapes of cotters is large. (The blue print was shewn and explained to the Board.)

President.—Cotters are manufactured in large quantities. They are required by the railways in very large quantities?

Mr. Findon.—The number of individual cotters is large, but the total tonnage of steel is very small.

President.—How does it compare with dogspikes?

Mr. Findon.—We have no exact information.

President.—Cotters are not so important from your point of view as dogspikes?

Mr. Findon.—Neither cotters nor gibs are so important.

President.—Rivets, fishbolts and nuts and chrome steel points and crossings are really important?

Mr. Keenan.—Yes and bearing plates too.

President.—As regards these chrome steel points and crossings, when we last reported, the Tata Iron and Steel Works were not making chrome steel?

Mr. Keenan.—No.

President.—Since when has manufacture commenced?

Mr. Keenan.—Last May.

President.—Have you encountered many difficulties?

Mr. Keenan.—We should get at least £2 more than the ordinary carbon steel rail per ton.

Mr. Ghandy.—It is a more expensive steel to make. It takes a longer time. I don't think we shall have any difficulty in making it. We have to do experimenting.

President.—It costs approximately £2 more?

Mr. Keenan.—Yes.

President.—What is your experience on the costs?

Mr. Keenan.—We must make additions of ferro-chrome to the steel and generally it takes a longer time in the furnace. We do not have sufficient experience yet to give exact figures.

Mr. Ghandy.—Our own inspection was rather strict. We made an experiment of second class rails and the percentage of rejection has been pretty high. I think it will be a little bit higher than ordinary steel.

President.—That is of course natural when you are starting a new line.

Mr. Ghandy.—Yes.

President.—Have any of your chrome steel points and crossings been tried by the railways?

Mr. Chew.—Chrome rails made by us ever being tried by the East Indian Railway.

Dr. Matthai.—What quantity did you make?

Mr. Keenan.—45 tons.

President.—You import your chromium?

Mr. Ghandy.—We have ordered 25 tons. It should be here on the 10th October. We have ordered a further quantity of 25 tons.

President.—The position is as follows. When the Steel Protection Act was introduced in 1927, Tatas were not making chrome steel rails and presumably for that reason this steel was not protected.

Mr. Chew.—That is the reason. At that time we were not making chrome steel or any alloy steel rail.

Dr. Matthai.—If you have got sufficient orders, that is to say, if it was made worth while for you to make chrome steel, would you be able to supply all the chrome steel rails required by the country?

Mr. Keenan.—Yes.

Dr. Matthai.—It is simply a matter of getting the necessary chromium?

Mr. Keenan.—Yes.

Dr. Matthai.—What is the other kind of alloy steel?

Mr. Keenan.—Manganese steel.

Dr. Matthai.—How does that compare in durability with the chrome steel?

Mr. Keenan.—It gives a better wearing surface.

President.—Does manganese steel come under alloy steel?

Mr. Ghandy.—Medium manganese steel.

President.—Are you in a position to make that?

Mr. Keenan.—Yes.

President.—Have there been any orders?

Mr. Keenan.—Mr. Wrench wrote to me about two weeks ago.

Dr. Matthai.—So that the possibilities of other alloy steel would justify the inclusion of all of alloy steels in the item relating to Switches and Crossings?

Mr. Keenan.—Yes.

President.—Have you lost many orders for carbon steel rails for points and crossing in consequence of the railways ordering chrome steel?

Mr. Keenan.—We have no exact information.

President.—I suppose chrome steel points and crossings are substituted for carbon steel?

Mr. Keenan.—Yes.

President.—So to the extent to which railways are placing orders for chrome steel points and crossings, you may consider that you are losing your orders for carbon steel points and crossings?

Mr. Keenan.—Yes.

President.—You are not interested in stretcher bars?

Mr. Keenan.—No.

President.—They are made entirely of spring steel?

Mr. Keenan.—Yes.

President.—Now we come to bearing plates.

Mr. Keenan.—(Blue prints shown and explained.)

Dr. Matthai.—How long ago did you make that suggestion?

Mr. Chew.—When Mr. Mather was in Simla sometime last month he discussed with Mr. Wrench the standards for bearing plates that we could roll. Mr. Wrench asked him what would be suitable to us and if it fell in with their views, they would adopt it as the standard. As a result of that we designed this bearing plate and have sent it along to Mr. Wrench suggesting that this forms a good rolling proposition for us and we would be prepared to roll it.

Dr. Matthai.—As far as your information goes, the question of the precise kind of specification is still under consideration?

Mr. Keenan.—Yes.

Mr. Chew.—As soon as they communicate to us their views, we shall know exactly how we stand.

Dr. Matthai.—Whether the standard specification is on your lines or on some other lines, you are in a position equally to roll the section?

Mr. Keenan.—Yes.

President.—Supposing that this was adopted as the standard, in order to protect you we will have to specify this particular bar, otherwise it would fall under the description "All other shapes and sizes".

Mr. Keenan.—Yes.

President.—So that the position really is a contingent one. As soon as the Railway Board decide on the specification, if Tata's are to get the protection which it is contemplated they should get, it will be necessary to make this particular bar subject to the protective duty and when that is done it will be necessary to give tariff equality or protection to the engineering firms which fabricate it.

Dr. Matthai.—Both these kinds of bars could be distinguished in the Tariff Schedule by reference to their shape—not merely by the difference in size?

Mr. Keenan.—Yes.

Dr. Matthai.—The point is for Customs purposes it is easier to distinguish bars which are described by a particular shape.

Mr. Keenan.—Yes.

Dr. Matthai.—So that if it is necessary to specify in the Tariff Schedule it can be done by specifying the shape?

Mr. Keenan.—Yes.

President.—Bars of this special shape will not be used for any other purpose?

Mr. Keenan.—No.

President.—It would be really a very simple matter to specify the shape?

Mr. Keenan.—Yes.

Dr. Matthai.—Under the present Tariff Schedule both these shapes would come in at 10 per cent. Is not that so?

Mr. Chew.—Yes, 10 per cent. *ad valorem*.

Dr. Matthai.—So that if you wanted assistance it would be necessary to describe this bar, take it out of the general category—"all shapes and sizes"—and make it specifically liable to the protective duty.

President.—I take it that there is no future for flat bearing plates. One of the types of bearing plates is of a kind, the raw material of which

comes in the form of flats. It is cut into lengths and four holes are punched in it.

Mr. Keenan.—If the Railway Board standardised these, it would not be difficult for us to roll.

Mr. Findon.—That will be covered because it will come under the higher duty.

President.—As a matter of fact the dimensions are such that while some of them come under the protective duty, others come in at 10 per cent.

Mr. Chew.—That is correct.

President. If the type of flat bearing plate is going to be obsolete, we need not really bother very much about it.

Mr. Keenan.—Quite.

President.—As far as your information is concerned, in the future the bearing plate is likely to be made with a shoulder?

Mr. Keenan.—Yes, and standardised for all railways.

President.—We have been given a quotation for bearing plates of Rs. 127 c. i. f. Calcutta. That is the general price. I do not know what the difference in cost between flat ones and these with a shoulder will be. Will the one with a shoulder be more expensive?

Mr. Keenan.—Yes.

Mr. Chew.—I don't think that an ordinary flat plate is used as a bearing plate.

President.—It is sometimes used. If you produced bars of this particular shape, I suppose there would not be a great deal of difference in the price whether they have shoulders or not?

Mr. Findon.—The last figure we have had about bearing plates is the one we quoted to Burn and Company. The North Western Railway eventually placed the order at Rs. 144 per ton f. o. r. Karachi.

President.—That was the price given to us. That was for bearing plates with a shoulder.

Mr. Findon.—Yes.

Dr. Matthai.—It is extraordinary the c. i. f. price of the bearing plate bar is given as Rs. 120 whereas the c. i. f. price of the finished bearing plate is Rs. 127, that is to say it does not seem even to allow for wastage.

Mr. Chew.—There is only a margin of Rs. 7.

Dr. Matthai.—To cover wastage and fabrication?

Mr. Chew.—Yes.

President.—As regards fishbolts and nuts we were told that they were practically all Continental. We have not been able to get any quotation for English fishbolts and nuts. Are you in a position to give us one?

Mr. Findon.—We have been trying locally to get a quotation but could not. We have not completed in these articles for quite a long time. We have never rolled some of the sizes but can roll any of the usual bolt and nut sizes.

President.—To get an English quotation for fishbolts and nuts would be almost impossible?

Mr. Findon.—I would not say it would be impossible but we would have to get one from London.

President.—You would not have any difficulty in rolling these sizes (shewn the blue print)?

Mr. Keenan.—No.

President.—Do you supply any steel for these ordinary bolts and nuts? They already have a protective duty of Rs. 2 per cwt.

Mr. Findon.—Except for a very small quantity, we have never been able to get any order. Did you mention rivets also?

President.—No.

Mr. Findon.—We have got orders for rivets but not for bolts and nuts.

President.—Have you supplied steel for rivets?

Mr. Findon.—Yes. We have supplied steel for rivets to the North Western Railway.

President.—The North Western Railway make their own rivets?

Mr. Findon.—Yes.

President.—As regards the imported dogspikes, they are almost entirely Continental?

Mr. Findon.—The last time we supplied steel for dogspikes to railways was about 10 years ago to the Bengal and North Western Railway. We only supplied 50 tons. Some four years ago we supplied steel to Mallan & Co. for making dogspikes.

President.—Did you make dogspikes?

Mr. Findon.—No. We only supplied steel.

President.—I suppose these cotters also are almost entirely Continental?

Mr. Findon.—Yes. We have been recently supplying the Tatanagar Foundry with tie bars for cast iron sleepers. But they import cotters, and keep.

President.—Do they import from Belgium?

Mr. Findon.—I don't think so, but I am not sure.

President.—I suppose if there was a duty of Rs. 45 on imported cotters the firm at Tatanagar would be able to undertake their manufacture?

Mr. Findon.—I believe so.

Mr. Chew.—We manufactured and supplied some two years ago to the North Western Railway.

President.—Would Rs. 45 a ton enable you to compete?

Mr. Chew.—Messrs. Henry Williams think so. They have more experience than we have.

President.—Actually Henry Williams have recommended a duty of Rs. 40.

Mr. Chew.—It rather looks as if the application of Messrs. Henry Williams is inadequate.

Dr. Matthai.—Henry Williams have based their application regarding most of these things simply on the ground of tariff equality?

Mr. Findon.—Yes.

Dr. Matthai.—They want the finished articles to bear the same duty as they pay on the raw materials which they import. Now what appears on your statement of the position is that these things must be really classed as fabricated steel and must be chargeable with the duty applicable to fabricated steel. If the Tata Iron and Steel Company must get the orders for all the raw steel required for the manufacture of these things, then these should be put on the same footing as say bridgework.

Mr. Keenan.—Yes.

Dr. Matthai.—It really comes to that.

President.—Taking fabricated steel duty at 17 per cent. plus Rs. 13 if Continental, that works out to practically the same as the duty estimated on the ground of Tariff equality so that on the application we have before us it does not seem necessary to go into the question of substantive protection apart from the question of tariff equality.

Mr. Keenan.—Yes.

President.—If you take the c. i. f. price for gibs and cotters at Rs. 210, 17 per cent. duty comes to about Rs. 36, plus Rs. 15 more on the continental article which gives you a total of Rs. 51 and dogspikes at Rs. 140 per ton; 17 per cent. on that is Rs. 24 plus Rs. 15 for the Continental or a total of Rs. 39.

Mr. Keenan.—Yes.

Dr. Matthai.—On dogspikes they have definitely asked for more than tariff equality.

President.—And on rivets the fabricated steel duty would be about Rs. 45.

Mr. Findon.—On page 24 of the Tariff Schedule, paragraph C, there is the entry "Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers".

Dr. Matthai.—You mean keys would cover cotters?

Mr. Findon.—Distance pieces and the like would cover that.

Dr. Matthai.—It would be safer to mention them specifically. In any case if we are going to accept Messrs. Henry Williams' proposal, it would be better to have a separate entry because otherwise it would not cover the keys.

President.—Tata's view is that the duties asked for by Messrs. Henry Williams are distinctly on the low side. Is that correct?

Mr. Keenan.—Yes.

Messrs. Burn and Company, Limited, Calcutta.

A.—WRITTEN.

(1) Letter No. 397, dated the 31st May, 1930, from the Secretary, Tariff Board, to Messrs. Martin and Company, Limited, Calcutta.

I am directed to invite your attention to the Resolution of the Government of India in the Commerce Department No. 38-T. (16), dated the 15th May, 1930, and to enclose a copy of the list of anomalies in the existing tariff rates which according to the representation of Messrs. Henry Williams (India) Limited hamper the manufacture in India of these articles.

The Board will welcome any general expression of your views of the representation of Messrs. Henry Williams (India) Limited and will be glad to receive detailed information of the following points:—

- (i) the principal classes of fabricated steel, including wagons, in which each of the articles mentioned is used,
- (ii) the approximate cost per ton of manufacturing each of these classes of fabricated steel, and
- (iii) the extent of increase in cost per ton if the import duties were raised to the rates proposed by Messrs. Henry Williams (India) Limited.

(2) Letter 462576, dated 2nd August, 1930, from Messrs. Burn and Company, Limited, Calcutta.

Re REPRESENTATION BY MESSRS. HENRY WILLIAMS (INDIA), LTD., REGARDING CERTAIN TARIFF ANOMALIES.

With reference to your letter No. 397 of the 31st May, addressed to our associated company, Messrs. Martin and Company, this letter has been handed to us for reply as Messrs. Martin and Company do not manufacture the articles referred to therein.

We beg therefore to enclose herewith four copies of a statement of our views regarding the various matters put forward by Messrs. Henry Williams (India), Ltd., and such information as we are in a position to supply regarding the particular points raised in your letter.

Enclosure No. 1.

General Statement regarding Messrs. Henry Williams & Co.'s application for rectification of certain tariff rates.

The letter received from the Secretary, Tariff Board (No. 597 of 31st May, 1930), regarding the above requests us to put forward our general views and to supply detailed information so far as possible regarding various questions.

In regard to the request for our general views we have attached hereto a series of statements giving our views and reasons therefor regarding the various items mentioned by Messrs. Henry Williams & Co., except for items 2 and 7 in regard to which we have no information.

We have further attached a statement (Statement F) in which we have summarised the effect likely to be produced on the various classes of steel-work by the increases asked for.

In our view the effect of the increases asked for on Rivets and Bolts and Nuts would be small.

As regards chrome steel points and crossings we anticipate a greater demand for these and emphasise that the Indian Manufacturer should be placed in a position to compete for these required.

In regard to Fishbolts and Dog-spikes the increases asked for would unquestionably assist the Indian manufacturer to compete with the Continental manufacturers, the extent of the disadvantage suffered is shewn in statement.

We agree that the present position of the Indian manufacturer as regards tiebars, gibs and cotters is such that these articles cannot be manufactured in this country at a competitive price and that they are placed at a definite disadvantage by the working of the present tariff. Details are given in Statement E whilst in Statement F we show that the effect on the price of Cast Iron Sleepers of which the main portion, the plates, is already manufactured in this country would be very small indeed.

Enclosure No. 2.

STATEMENT A.

Chrome Steel Points and Crossings.

Rate of—

(1) Duty paid on Points and Crossings—

- (a) On carbon steel points and crossings, 17 per cent. Sec. 103M.
(b) On Alloy steel points and crossings, 10 per cent. Sec 117.

(2) *Cost of Points and Crossings in Calcutta.*—For purposes of comparison we give below particulars of a standard type of switch and crossing which has a well established price in Calcutta. This price includes all cost of manufacture and all material for chairs, fittings, etc.

The Calcutta market price for one 15'—6" switch and one 1 in 8½ crossing made of 90 lbs. B. S. R. rails may be taken as Rs. 760 exclusive of rails, this price having been accepted on various occasions by the Bengal Nagpur Railway.

The weight of rails used in manufacturing such a switch and crossing is 45½ cwt.

(3) *Cost of rails for Points and Crossings.*—For purposes of comparison of cost of rails we have taken the prices quoted in the Iron and Steel Trades Review as being comparatively correct.

(N.B.—We realise that rails can frequently be bought at lower prices but this only accentuates the difference complained of.)

The prices given are—

	£	s.
For Carbon Steel Rails	8	5 a ton.
For Chrome Steel Rails	10	5 a ton.
Freight, Insurance, etc.	1	3 a ton.

Landed Cost in Calcutta per ton—

	Carbon Steel Rails.	Chrome Steel Rails.
C.i.f. Cost	£9 8 6	£11 8 6
equals @ 1s. 6d.	Rs. 125.3	Rs. 152
Landing	6.75	6.75
Duty	13.0	18.0
Total	145.05	171.75

Therefore—

Cost of rails for 1 set as above—

	Rs.
Carbon Steel rails	380
Chrome Steel rails	392

Total cost of 1 set manufactured in India to the Railway concerned is—

	Rs.
From Carbon Steel rails	1,090
From Chrome Steel rails	1,152

(4) *Cost of Imported Points and Crossings.*—As the duty on carbon steel points and crossings is 17 per cent. *ad valorem* and Indian Manufacturers can obtain orders at this price it may be assumed that the importers' cost is not less than as shewn below—

	Rs.	A.
Price of 1 set (carbon steel)	1,090	0
Less landing, etc. @ Rs. 6-12 a ton	24	5
	1,065	11
Duty being 17/117 of the above	154	14
C.i.f. Cost of Carbon Steel set	910	13

As the difference in price of carbon steel and chrome steel rails is independent of duty and freight we may add that difference per set given above to obtain the cost of a chrome steel set c.i.f. Calcutta.

	Rs.	A.
C.i.f. cost of 1 set in Carbon Steel	910	13
Add for Chrome Steel	62	0
Total c.i.f. cost	972	13
Add duty 10 per cent.	97	4
	1,070	1
Add landing, etc., as above	24	5
Total cost imported Chrome Steel Set	1,094	6

Difference to detriment of Indian Manufacturer Rs. 57-10 per set.

STATEMENT B.

Fish Bolts and Nuts.

(1) *Rate of Duty on Imported Bolts.*—Fish bolts are at 10 per cent. *ad valorem* under section 117 of the Indian Custom House Tariff as railway materials.

(2) *Amount of Duty on Imported Bolts—*

	Rs.	A.
Market Value	240	0
Less importers' profit and landing charges	12	0
C.i.f. + 10 per cent. Duty	228	0
Duty	20	12

per ton (see contract placed by Burma Railways at Rs. 239 per ton *ex wharf*—Indian Trade Journal of May 8th, 1930).

(3) *Weight of Nuts and Bolts.*—1 ton of 5"×1" Fish bolts with special
I. R. S. Nuts consists of—

1,600 lbs. Bolts.

640 lbs. Special Nuts.

(4) *Material required for Manufacture*—

Average wastage in producing bolts 10 per cent. of finished weight

Average wastage in producing nuts 100 per cent. of finished weight

(5) *Duty on Special Nuts when imported separately.*—When these nuts are imported for stock for use on bolts made in India and not against a specific railway order they are charged Rs. 40 per ton under section 103 (b) of the Customs Tariff.

(6) *Duty paid on material by Indian Manufacturer*—

(a) Using imported nuts—

(i) Against British Steel—

	Rs. A.
Duty on 1,600 lbs. Steel @ Rs. 26 per ton plus 10 per cent.	20 6
Duty on 640 lbs. Nuts @ Rs. 40 per ton	11 8
Total Duty	31 14 per ton
Difference against Indian Manufacturer	11 2 per ton.

(ii) Against Continental Steel—

Duty on 1,600 lbs. steel @ Rs. 37 per ton plus 10 per cent.	29 3
Duty on 640 lbs. Nuts @ Rs. 40 per ton	11 8
	40 11

Difference against Indian Manufacturer 19 15 per ton.

(b) Making both nuts and bolts in India—

(i) Against British Steel—

Duty on 1,600 lbs. Steel @ Rs. 26 per ton+10 per cent.	20 6
Duty on 640 lbs. Steel @ Rs. 26 per ton +100 per cent.	14 14
Total Duty	35 4
Difference against Indian Manufacturer	13 8 per ton.

(ii) Against Continental Steel—

Duty on 1,600 lbs. Steel @ Rs. 37 per ton+10 per cent.	29 3
Duty on 640 lbs. Steel @ Rs. 37 per ton +100 per cent.	21 2
Total Duty	50 5
Difference against Indian Manufacturer	29 9

(7) Most of the orders are at present sent to Belgium against whom the Indian Manufacturer is at a disadvantage of nearly Rs. 30 per ton if he

does all the work in India or Rs. 20 per ton if he imports his nuts. In the former case he pays Rs. 50 in duty against Rs. 20-12 paid by the Importer.

STATEMENT C.

Rivets.

(1) *Duty paid at present.*—10 per cent. on a Customs valuation of Rs. 10 per cwt. (sec. 103 Indian Customs House Tariff).

(2) *Wastage in manufacture.*—10—15 per cent. of finished weight, say 12½ per cent. average.

(3) *Duty paid on material for Indian Manufactured Rivets*—

Per ton of rivets
Rs. A.

(a) In competition with English Steel— 1 ton plus 12½ per cent. @ Rs. 26 per ton	29 4
(b) In competition with Continental Steel— 1 ton plus 12½ per cent. @ Rs. 37 per ton	41 10
(4) <i>Difference against Indian Manufacturer</i> — (a) Against English Steel, Rs. 9-4 per ton. (b) Against Continental Steel, Rs. 21-10 per ton.	

STATEMENT D.

Bolts and Nuts.

(1) *Duty paid on imported bolts and nuts.*—Rs. 2 per cwt.

(2) *Sizes of Bolts and Nuts imported.*—Owing to the small demand it is unusual for bolts over 1" dia. or 6" in length to be imported except on annual contracts for railways. The average size imported generally may be taken as 3"×½".

(3) *Wastage of Material.*—The shorter the bolt and the smaller the nut the greater the wastage of material and on an average for small bolts this is—

On bolts 12½—17 per cent. of finished weight.
On nuts 80 per cent. of finished weight.

(4) *Proportion of Bolts and Nuts.*—The ratio between the weights of bolts and nuts varies in different sizes, on a 3"×½" bolt it is as follows:—

For 1 ton of Bolts and Nuts—	1,675 lbs.
Bolts	565 lbs.
Nuts	

(5) *Duty paid on Material for Indian made Bolts and Nuts*—
For 3"×½" bolts and nuts—

	lbs.
For bolts 1,675 lbs.+15 per cent.	1,925 25
For nuts 565 lbs.+80 per cent.	1,017 0
Total material	2,942 25

Rs. A.

Duty @ Rs. 26 per ton	34 3
Duty @ Rs. 37 per ton	48 10

(6) *Preference to Continental manufacturer.*—Under these conditions the Continental manufacturer enjoys a preference amounting to Rs. 8-10 per ton.

STATEMENT E.

Dog Spikes.

These are scheduled under the customs tariff at the same rate as the raw material, i.e., Rs. 26 for British and Rs. 37 for Continental manufacture.

As the loss in manufacture is about 15 per cent. the Indian manufacturer is placed at a disadvantage of about Rs. 4 per ton against British and Rs. 5-8 per ton against Continental competition.

Tie Bars.

Tie bars according to the Tariff are charged at Rs. 26 and Rs. 37 but Messrs. Henry Williams state that they are imported at 10 per cent. apparently under section 117 of the tariff. As to this we have no information but if this is the case the Indian manufacturer is placed at a disadvantage of approximately Rs. 12 and Rs. 23 per ton based on the latest figures available at which orders have been placed that is Rs. 137 per ton (see Indian Trade Journal, June 26th, 1930).

Gibs and Cotters.

These articles not being otherwise specified are presumably imported under section 117 of 118 at 10 per cent. As the Indian manufacturer has to pay Rs. 26 or Rs. 37 on his material he is at a self-evident disadvantage. Wastage is not less than 10 per cent. making the total duty payable Rs. 29 or Rs. 40 per ton of finished material. The local price of Gibs and Cotters varies from Rs. 200 to Rs. 245 per ton according to type (see Railway Board orders for C. I. Sleepers and fittings, Indian Trade Journal of 26th June, 1930). Even on the basis of Rs. 245 and assuming no profit to the importer the duty paid cannot exceed Rs. 22-4 per ton or at Rs. 200 per ton Rs. 18 per ton thus the Indian Manufacturer is working under a disadvantage varying from Rs. 6-12 to Rs. 22 per ton according to the type of gib or cotter and to whether he is competing against British or Continental products.

STATEMENT F.

Details of principal classes of fabricated steel into which articles mentioned in your letter are used and the effect which might be expected to be produced by the increases asked for by Messrs. Henry Williams (India), Ltd.

(1) *Chrome Steel Points and Crossings.*—No increase in the cost of sets made in India is to be anticipated, see Statement A, the number is comparatively small and the increase on imported sets would not be any burden on the operating railways.

(2) *Bearing Plates.*—These do not come within the scope of our business.

(3) *Fish Bolts.*—Apart from their use in Points and Crossings they are not used save by railways on track work. No increase in cost of Points and Crossings is anticipated as the number being small and the sizes very varied they are already manufactured by makers of Points and Crossings for their own use.

(4) *Rivets.*—These enter into the following classes of work, the extent and probable effect of increased duties is shewn below.

Class of work.	Rivets per cent.	Effect of increased duty per ton.
	Per cwt.	Rs. A.
Light Structural	2	0 14
Girders	5	1 12
Shipwork	6	2 2
Wagons	5 cwts. per wagon.	Rs. 9 per wagon.

We do not think that any actual increase in selling price would result in practice.

(5) *Bolts and Nuts.*—The position is similar to that of rivets, we give the position below.—

Class of work.	Bolts and Nuts per cent.	Effect of increased duty per ton.
		Rs. A. P.
Light Structural	5	1 0 0
Girders	2	0 6 6
General Engineering	1	0 3 3
Wagons	½ cwt. per wagon.	As. 8 per wagon.

Again we do not think any increase in selling price would result.

(6) *Dog Spikes.*—Dog Spikes are not used as components of any type of fabricated steel. They form about 2 per cent. of the weight of the rails with which they are used and the increase of Rs. 5-8 per ton involved in equalising the duty therefore represents approximately As. 2 per ton of steel or with 90 lbs. rails Rs. 18 per mile of track.

(8) and (9)—*Tiebars, Gibs and Cotters.*—These are used only on Cast Iron Sleepers. On the basis of the tenders recently accepted for the T. S. C. type sleeper by the Railway Board (Indian Trade Journal, June 20th, 1930) the following prices were accepted:—

	Rs.
Plates	68-5 per ton.
Keys	0-69 per unit of 4.
Tiebars	135-0 per ton.
Gibs	205-5 per ton.
Cotters	199-5 per ton.

The weights involved per sleeper are as follows:—

	lbs.
Plates	200
Keys	6-46
Tiebars	26-8
Gibs	0-55
Cotters	1-27

Total weight of sleeper 235-08 lbs.

Taking all figures at the increases over Continental Steel we get per sleeper—

	Rs.
Increased cost of tiebars	0-275
Increased cost of Gibs	0-018
Increased cost of Cotters	
Total	0-293

Therefore increased cost per sleeper=Rs. 0-4-9 approximately or Rs. 2-12-9 per ton.

This being the maximum increase which could occur and which would be unlikely to be attained in practice.

Messrs. BURN AND COMPANY.

B.—ORAL.

Evidence of Messrs. B. THORNTON and H. GIBSON recorded at Calcutta on Monday, the 29th September, 1930.

President.—Mr. Thornton, do you represent Messrs. Burn and Company?
Mr. Thornton.—Yes.

President.—What is your position exactly in the firm?

Mr. Thornton.—I am the Assistant General Manager.

President.—And you Mr. Gibson—

Mr. Gibson.—I am an Assistant in the Company.

President.—We gather that you generally support Messrs. Henry Williams' application.

Mr. Thornton.—I think our written statement already submitted indicated our views.

President.—The point about which we are doubtful is this. Messrs. Burn and Company also are large manufacturers of lubricated steel and it occurred to us before we received your replies that any increase in the duty on articles such as rivets might adversely affect your engineering business.

Mr. Thornton.—I think we have dealt with it. I don't think it would affect us to any serious extent.

President.—I think it would be best to go through your reply article by article. Let us take chrome steel points and crossings.

Mr. Thornton.—Yes.

President.—The figures you have given for import price of chrome steel points and crossings are deduced figures?

Mr. Thornton.—Yes; you mean the nett results?

President.—Yes.

Mr. Thornton.—You are referring at the moment to item 4, cost of imported points and crossings?

President.—Yes. You have taken the price which the manufacturer out here is able to obtain?

Mr. Thornton.—Yes.

President.—And then you worked back?

Mr. Thornton.—Yes.

President.—On top of that you said if 10 per cent. was assessed on the imported points and crossings, the Indian manufacturers would be so much worse off than if 17 per cent. was assessed.

Mr. Thornton.—Yes.

President.—That is not exactly what we want. What we really want is this. Take the cost of manufacturing points and crossings in India. On the raw material you use in manufacture, what is the actual duty do you pay? When we have got that total, then we take the price of imported points and crossings, c.i.f. and we take the 10 per cent. duty on that and compare these two. Let us go through the cost. First of all your chrome steel rails landed cost in Calcutta is Rs. 172 a ton?

Mr. Thornton.—Yes.

President.—In manufacturing one ton of points and crossings, what would be the tonnage of rails required?

Mr. Thornton.—We don't speak of points and crossings in terms of tonnage.

Dr. Matthai.—Take the whole set. There is a figure of 45½ cwts. that you give. That is the total weight of rails, that is to say finished article plus the wastage.

Mr. Thornton.—There is not usually a great deal of waste in points and crossings but this depends to some extent on the type.

Dr. Matthai.—In these typical kinds of switches and crossings per set you have got to use 45½ cwts. of rail?

Mr. Thornton.—Yes.

Dr. Matthai.—On that we calculate duty at Rs. 13 a ton. That is the amount of duty that you have got to pay. That amounts to Rs. 30 on the rails.

President.—Apart from the cost of the rails there is the cost of accessories.

Mr. Thornton.—About Rs. 328.

President.—What do the accessories consist of?

Mr. Thornton.—Castings, plates, flats and rounds.

President.—What do the castings cost?

Mr. Thornton.—Rs. 19.

President.—That would be Indian cast iron?

Mr. Thornton.—Yes.

President.—Plates, flats and rounds how much would they come to in weight?

Mr. Thornton.—27½ cwts.

President.—Would this all be British or Continental?

Mr. Thornton.—All British.

President.—Points and crossings, are they British?

Mr. Thornton.—Yes, British specification.

President.—27½ cwts. at a duty of Rs. 26 a ton. That comes to Rs. 36 and the castings is a very small amount.

Mr. Thornton.—4 cwts.

President.—That is 10 per cent. ad valorem?

Mr. Thornton.—I am afraid I can't say that from memory.

President.—Assuming that your price depends on the duty, the duty on that would be Rs. 1-8 or rather less which would give you the total duty paid on your raw material as Rs. 67-8.

Mr. Thornton.—There is no wastage allowed on that.

Dr. Matthai.—The figures you have given are the finished weight?

Mr. Thornton.—Yes.

President.—What would be the wastage?

Mr. Thornton.—About 10 per cent.

President.—Let us add Rs. 4 for wastage. It comes to Rs. 71-8. Assuming that your calculation as to the price of imported chrome steel points and crossings is correct, the total c.i.f. cost comes to Rs. 972-13 and 10 per cent. duty on that will come to Rs. 97-4, so that the position seems to be that the article which competes with Indian made points and crossings pays Rs. 97 and odd and you pay on your raw material Rs. 71. Actually from the point of view of tariff equality there doesn't seem to be a case made out. That is merely on the question of tariff equality. We will go on to the other questions afterwards. The other aspect of the case is this: on carbon steel points and crossings there is a duty of 17 per cent. on fabricated steel.

Mr. Thornton.—Yes.

President.—When we made our report on steel in 1926 we recommended that this duty should be imposed on points and crossings.

Mr. Thornton.—Quite so.

President.—The exception regarding points and crossings of alloy steel was entered because at that time Tatas were not making chrome steel rails. Since then we understand from Tatas that they are making this kind of steel—we shall look into that when we go to Jamshedpur next week—at any rate they are experimenting with chrome steel and they have turned out two or three lots one of which is of quite a good quality.

Mr. Thornton.—Yes.

President.—So that the reason for excluding points and crossings of alloy steel from the protective duty has now disappeared. Therefore it would be logical from the point of view of the Steel Protection Act to recommend the deletion of these words in the tariff schedule "not made of alloy steel".

Dr. Matthai.—Can you tell us approximately what is the life of a set of chrome steel switches and crossings as compared with carbon steel?

Mr. Thornton.—I am afraid I can't give you that.

Dr. Matthai.—We have been told that experience seems to show that chrome steel switches and crossings last three times more. I was thinking if that was so, apart from the point raised by the President, you could take the line that taking the relative durability of the two articles into account chrome steel is really cheaper in spite of the difference in price in the long run.

Mr. Thornton.—To the buyer?

Dr. Matthai.—Yes. Therefore if we protect carbon steel switches and crossings and leave the others unprotected, the obvious result would be that the protected article would be substituted by the unprotected. Hereafter there might be a tendency for chrome steel switches and crossings to replace carbon switches and crossings considering that its durability is much greater.

Mr. Thornton.—Quite.

Dr. Matthai.—That is a ground on which also a case may be made for applying the same duty.

Mr. Thornton.—There is something in that.

President.—You manufacture a good many points and crossings?

Mr. Thornton.—Not as many as we would like to.

President.—You are equipped to manufacture a considerable amount?

Mr. Thornton.—Yes.

President.—Even if any other recommendations we made might affect the costs of your structural engineering, you would probably be more than compensated by the additional orders you might get if a protective duty was imposed on chrome steel points and crossings.

Mr. Thornton.—To which do you refer?

President.—I am referring to bolts and nuts.

Mr. Thornton.—Bolts and nuts do not arise very seriously. There are a very few bolts and nuts in a set of points and crossings.

President.—I was referring to your bridge work where you use a good many rivets. If we were to put on a duty of Rs. 2 a cwt., as you use Continental rivets very largely, that would affect your cost to some extent.

Mr. Thornton.—Yes it would.

President.—My point is that in considering these matters you cannot regard the manufacture of each article as a separate industry. An engineering firm will manufacture quite a considerable number of different articles.

Mr. Thornton.—Yes.

President.—So that any extra burden that might be put on so far as structural work is concerned as a result of a duty on rivets or bolts, would

probably be more than compensated by raising the duty on chrome steel points and crossings from 10 per cent. to 17 per cent.

Mr. Thornton.—No. Although the difference may be very small, I don't think you can say the disadvantage in one will be set off by the advantage in another. That is what you are suggesting.

President.—I am suggesting that if we were to accede to Messrs. Henry Williams demands on all these points, probably on balance it would be to your advantage?

Mr. Thornton.—Yes, speaking generally.

President.—Fabricated steel is protected and if by giving this protection to Messrs. Henry Williams we deprive the other firms of the protection which they already have to any considerable extent, it would be a matter which we would have to consider.

Mr. Thornton.—My remark was not so much in our own interest. There are firms who do not manufacture bolts and nuts and those firms like Messrs. Braithwaite would be affected.

President.—Don't they make any railway material?

Mr. Thornton.—No, except structural work.

President.—We have had no petition from Messrs. Braithwaite's. So we must assume that they are not going to be affected.

Mr. Thornton.—It is a very small matter really.

President.—Your calculations on the other articles we can accept.

Mr. Thornton.—That is to say, in regard to fishbolts and nuts?

President.—Yes. They are practically the same as those of Messrs. Henry Williams. We have nothing to ask you about them. But there is a small matter we want to ask you about rivets. When we went round the shop of Henry Williams we were told that they did not make rivets below $\frac{1}{4}$ ". Is that the same with you?

Mr. Thornton.—We don't manufacture rivets at all.

President.—It occurred to me then that if we were to raise the duty on rivets for the benefit of Messrs. Henry Williams there would be no particular point in imposing that duty on small sizes.

Mr. Thornton.—No.

President.—I have got the impression that these very small rivets would not be a sound proposition to attempt to manufacture?

Mr. Thornton.—Not out here.

President.—So that in proposing any duty on rivets we may limit it to $\frac{1}{4}$ "?

Mr. Thornton.—Yes.

President.—Or we might make it $\frac{1}{2}$ "?

Mr. Thornton.— $\frac{1}{2}$ " would be better.

President.—You use a good deal of spring steel, don't you, in your works?

Mr. Thornton.—Not for tie bars.

President.—In your wagon works?

Mr. Thornton.—Only for wagon springs and components such as that.

President.—We were told that the import of spring steel bars had declined very much since 1926. We were wondering whether your firm instead of manufacturing the accessories from spring steel either imported or manufactured here were now purchasing the finished article direct.

Mr. Thornton.—We manufacture as much as we possibly can with regard to vehicles for which we receive orders direct from the Railway Board: there is no question about that.

President.—You import spring steel bars?

Mr. Thornton.—We have a well equipped spring manufacturing shop. But with the isolated orders—what I call loose orders placed during the

year—we cannot touch them because the imported article is a good deal cheaper.

Dr. Matthai.—In 1927 the duty applicable to ordinary mild steel bars was made applicable also to spring steel bars. The duty now is Rs. 26 in the case of British and Rs. 37 in the case of Continental articles. Before that it was only 10 per cent. So, I was wondering, considering the increase in the duty on spring steel bars, whether wagon firms in India had now adopted the policy of importing the finished article rather than spring steel bars and then making them here because they could save the duty thereby.

Mr. Thornton.—There is only one spring manufacturing company in India and that is the Standard Wagon Company—I mean of course the finished article. Spring steel bars are made in India but I doubt whether the Railway Board would allow them.

Dr. Matthai.—You can import spring steel bars at 10 per cent.?

Mr. Thornton.—Yes, but we have a shop which has to be kept busy.

Dr. Matthai.—So, there has been no change in policy?

Mr. Thornton.—No.

President.—These stretcher bars, are they parts of points and crossings?

Mr. Thornton.—Yes.

President.—Are they imported separately? If you import one complete set of points and crossings, you will import stretcher bars with it?

Mr. Thornton.—Yes.

President.—Are they imported separately without the points and crossings?

Mr. Thornton.—Yes, as loose items. The one that Henry Williams were selling was a patented article. But I believe the patent has now expired.

President.—Messrs. Henry Williams point out that spring steel when imported pays Rs. 26 a ton duty and the stretcher bars if imported separately pay only 10 per cent. so that they suggest that the duty on spring steel be reduced to 10 per cent. What occurred to me was this. If we put up the *ad valorem* duty on points and crossings from 10 per cent. to 17 per cent., that would also automatically apply to the stretcher bars which are imported with points and crossings.

Mr. Thornton.—Only when imported as part and parcel of points and crossings.

President.—Unless there is any considerable import of stretcher bars separately that would probably meet Henry Williams' point of view.

Mr. Thornton.—I am not quite sure what you have got in mind.

President.—Supposing stretcher bars are not imported except as accessories of points and crossings provided the 17 per cent. duty applies to points and crossings—chrome steel points and crossings—that would meet the case.

Mr. Thornton.—Yes.

President.—We saw in Bombay that some of the railways when calling for tenders from Indian firms supplied the rails for points and crossings. I suppose if the duty on stretcher bars were to remain unaltered it would be possible for the railways to supply the stretcher bars too?

Mr. Thornton.—I do not know of any case.

President.—I am asking whether it would be possible for the railways to supply the stretcher bars.

Mr. Thornton.—Yes.

Dr. Matthai.—It might happen this way. The East Indian Railway orders its switches and crossings here and then orders its stretcher bars from abroad. Now in that case the stretcher bars would come in at 10 per cent. as railway material. Unless the stretcher bars are imported along with switches and crossings as parts of the whole, they are bound to come in at 10 per cent.

Mr. Thornton.—I don't think that would arise seriously.

President.—At any rate if we raise the duty on switches and crossings it would meet the point of Messrs. Henry Williams regarding stretcher bars?

Mr. Thornton.—We are not interested in the matter of stretcher bars to the same extent as Messrs. Henry Williams.

President.—Which is the article in which you are most interested?

Mr. Thornton.—We are interested in points and crossings and fishbolts and nuts. We buy a lot of these stretcher bars from Henry Williams.

President.—What about dogspikes? Do you make many of these?

Mr. Thornton.—We make a few of them. If protection was given, then we should be interested in these.

President.—What about cotters?

Mr. Thornton.—They are very seldom separate items.

President.—Some of the firms make a lot of these?

Mr. Thornton.—Yes, but we think principally as loose items forming part of an order for complete sleepers the manufacture of the other parts of which having placed elsewhere.

President.—Messrs. Henry Williams and some others make.

Mr. Thornton.—Yes, we believe they make cotters for sleepers.

President.—You don't do very much in that?

Mr. Thornton.—Quite a considerable quantity, but very seldom as a separate item.

President.—Excluding points and crossings, about all these railway materials we feel that if we were to calculate the duty which is applicable on the ground of tariff equality for each separately and recommended to the Government of India to impose duties accordingly the result would be five separate duties which from the administrative point of view would hardly be desirable. It occurred to us that possibly from the point of view of administration it would be preferable to impose a single duty on all; or they might be divided into two groups, a separate duty being fixed for each. Suppose a duty of say about Rs. 2 a cwt. on all these articles—gibs, cotters, tiebars, bearing plates, dogspikes, rivets, fishbolts and nuts and ordinary bolts and nuts were imposed. Do you think that that would generally meet the case?

Mr. Thornton.—I think it would.

Dr. Matthai.—The article in which you are chiefly interested is fishbolts and nuts?

Mr. Thornton.—And ordinary bolts and nuts. A fishbolt is after all an ordinary bolt.

Dr. Matthai.—If you take fishbolts and nuts, the highest tariff inequality on your calculations is where both bolts and nuts are manufactured here in competition against Continental articles.

Mr. Thornton.—Yes.

Dr. Matthai.—Then, you see the total duty that you would have to pay on the materials comes to Rs. 50 a ton, that is, Rs. 2-8 per cwt. Supposing we suggested a duty of Rs. 2 a cwt. or Rs. 40 a ton, that would work all right, because in some cases you import nuts and make the bolts here. In that case the duty that you pay is Rs. 40.

Mr. Thornton.—We have practically no alternative but to import nuts, but we prefer to make our own.

Dr. Matthai.—Supposing you are selling in competition with the British, assuming both bolts and nuts are manufactured here, then the total duty, that you pay is Rs. 35 which would certainly be covered by this Rs. 2 per cwt.

Mr. Thornton.—Yes.

Dr. Matthai.—So that a duty of Rs. 40 a ton might on the average place you in a position of tariff equality taking all these various things into

account. It is Rs. 31 in one case, Rs. 40 in the second case, Rs. 35 in the third and Rs. 50 in the fourth and on the average we suggest Rs. 40 per ton.

President.—If you are going to make these cotters, a duty of Rs. 40 per ton would give you adequate protection. There is not much wastage in gibs and cotters?

Mr. Thornton.—Very little.

President.—You have to pay on your raw material Rs. 26 if British and Rs. 37 if Continental. If you have a duty of Rs. 40 on imported gibs and cotters, as far as Continental steel is concerned, it would cover the duty and as far as the British material is concerned, it would be more than that. So, what you might lose on fishbolts you might make up there.

Mr. Thornton.—Yes, provided there is sufficient business offering. There is a good deal more business in fishbolts than there is in cotters.

President.—What is the next important article after fishbolts and nuts in which you are interested? You don't make bearing plates?

Mr. Thornton.—No. We tendered on one or two occasions but apparently our prices were prohibitive.

President.—What about rivets?

Mr. Thornton.—We don't make any at the moment.

President.—You would make if protection was given?

Mr. Thornton.—Possibly.

Dr. Matthai.—In that case Rs. 40 would be enough?

Mr. Thornton.—Yes. Then again we are limited by the size.

President.—Rivets would be pretty nearly all British—I mean the rivets you use?

Mr. Thornton.—Yes, for structural work.

President.—If you have a duty of Rs. 40 on imported rivets, it would leave you Rs. 10 to the good.

Mr. Thornton.—Yes. On rivets we should be all right.

President.—Then in regard to dogspikes, it is true that you have a protective duty at present of Rs. 26 and Rs. 37. But if we put it up to Rs. 40, you would join there?

Mr. Thornton.—Yes.

President.—As regards bearing plates there appears to be some doubt whether they are subject to the protective duty, that is to say whether the bars of which they are made are subject to the protective duty or come in under 10 per cent. duty. It depends to a very large extent on the shape of it, does it not? Have you any experience of this?

Mr. Thornton.—None.

President.—Are these bearing plates absolutely flat?

Mr. Thornton.—Presumably they are ordinary flat plates, but we have nothing to do with these at all.

President.—Have the Railway Board standardized their bearing plates at all?

Mr. Thornton.—I don't think they have got as far as bearing plates yet.

President.—We are probably going to hold an enquiry into the question of galvanized sheets. Could you give us the price for last year of galvanized sheets?

Mr. Thornton.—Yes we will.

President.—Do you use galvanized sheets very much in your structurals?

Mr. Thornton.—Yes a lot of it.

President.—Could you give us the prices from 1926 month by month?

Mr. Thornton.—We will send it to you sometime next week.

President.—You will have seen in the papers that Tata's have applied for an additional duty on galvanized sheets: How does that affect you?

Mr. Thornton.—Do they manufacture galvanized sheets?

President.—They have been manufacturing 25,000 tons a year.

Mr. Thornton.—We did not know of it!

President.—The duty on galvanized sheets stand at Rs. 30 a ton; supposing the duty was put up by Rs. 40 a ton how would that affect you?

Mr. Thornton.—I do not think it could affect us seriously. On the face of it it does not look as though it would, but I should like to think it over and will let you know.

President.—Would you send us your views on the subject? We shall issue a notification but it would be a summary enquiry so, if you are interested, we shall be glad if you will send us a statement of your views and we shall probably hold an enquiry at Jamshedpur.

Dr. Matthai.—You are not interested in bearing plates, but would it be possible for you to give us an estimate, on the lines on which you have estimated the extra burden in the case of the other articles, that is to say, supposing the duty on bearing plates was raised to Rs. 40 per ton what extra burden it would mean?

Mr. Thornton.—I will send you an estimate.

President.—In your opinion is it a sound proposition to make bearing plates in this country? As you know bearing plates are rolled in the rolling mills and the business of making bearing plates is, we understand, one for the steel works and not so much for the engineering works.

Mr. Thornton.—It is.

President.—So that it struck us that the position might be that whatever duty was put on, the manufacture of bearing plates would not be a sound proposition for India.

Mr. Thornton.—Do you mean the finished article from the raw material?

President.—A certain number of holes have to be punched: they come in as flats. On the continent they are made in the rolling mills. The bars come out of the mill and the holes are punched and they are cut into sections. In the case of engineering works it might not be a sound proposition for engineering firms.

Mr. Thornton.—I don't think it is.

Messrs. Richardson & Cruddas, Bombay.

A.—WRITTEN.

(1) *Letter No. 18087/A, dated the 28th June, 1930.*

Re Enquiry regarding import duties on chrome steel points and crossings, bearing plates, fish bolts, etc.

The Chamber of Commerce, Bombay, have forwarded to us a copy of a Resolution [No. 38-T. (16), dated the 15th May, 1930] of the Government of India in the Department of Commerce from which we understand that Messrs. Henry Williams (India) Limited have made a representation that the duties on the following articles should be increased for the reason that the duties levied on the materials required for their manufacture hamper their manufacture in India:—

- (1) Chrome Steel Points and Crossings.
- (2) Bearing Plates.
- (3) Fish Bolts.
- (4) Rivets.
- (5) Bolts and Nuts.
- (6) Dog Spikes.
- (7) Stretcher Bars.
- (8) Gibs and Cotters.

We wish to associate ourselves with this request and shall be pleased to hear in due course that the necessary increase in the protective duties are being recommended by the Board.

(2) *Letter No. 510, dated the 5th July, 1930, from the Secretary, Tariff Board, to Messrs. Richardson & Cruddas, Byculla Iron Works, Bombay.*

With reference to your letter No. 18087/A, dated the 28th June, 1930, I am directed to request that you will kindly furnish the following information in respect of each of the articles specified in the Government of India, Commerce Department's Resolution No. 38-T. (16), dated the 15th May, 1930—

- (i) the class of steel used in manufacture and, if imported, the country of origin and present price c.i.f. Bombay;
- (ii) the quantity of steel used per ton of the finished article;
- (iii) the rate of duty on the steel in question;
- (iv) the other materials used, if any; the quantity of each used and the amount of duty payable thereon per ton of the finished article;
- (v) the present price of the finished article, if imported, c.i.f. Bombay;
- (vi) the principal use of the article in India;
- (vii) the Company's output in each of the last three years.

(3) *Letter, dated 28th July 1930, from Messrs. Richardson & Cruddas, Bombay.*

With reference to your letter No. 510 of the 5th instant we have pleasure in giving below the information you require. The information is necessarily approximate in certain cases, such as the cost of imported material as costs of certain classes of steel vary with the quantities ordered. With regard to the Company's output for the last three years

this would be difficult to give separately in the case of all the products and, as you would no doubt realise on your visit to the Works last week, such figures would not give any reliable indication of our capacity. In the cases of several of the articles named we have only made a comparatively small quantity due to the cheapness of the imported article; our orders mostly consisting of small supplies required urgently where price is not the first consideration.

In the event of the tariffs being increased our competitive power would be improved and our output in all probability increased.

(1) *Chrome Steel Points and Crossings.*—These have been used by the railways during the last few years to an increasing extent. The rails have been imported from Great Britain at £12-10 to £12-15 per ton c.i.f. Rate of duty Rs. 13 per ton (Serial 103u). The steel rails from the major portion of the materials used in the manufacture, the remaining items such as chairs, bolts, etc., being mostly made by ourselves. The price of the finished article is entirely dependent on the type design, weight of rails, etc., and it is difficult to give any reliable figure.

(2) *Bearing Plates.*—These are usually made from mild steel to I. S. D.² or other Railway specifications and largely imported from Belgium. The cost of the steel used would be about £8 to £9 per ton c.i.f. while the price of the finished article would be £8-15 to £9-15 per ton. The rate of duty on the steel used is Rs. 26 per ton for British and Rs. 37 per ton for Continental material and for the finished bearing plates 10 per cent. No other material is usually used in the manufacture of standard bearing plates and the loss of material in course of manufacture would probably amount to about 10 per cent.

(3) *Fishbolts.*—These are made from mild or other steel to various Railway and Government Specifications. Large quantities of the steel comes from Belgium at approximately £9 per ton c.i.f. duty being assessed at Rs. 26 per ton British and Rs. 37 per ton Continental (Serial 102d). The cost of the completed bolts if imported would be from £15 to £19 per ton c.i.f. depending on the size, type, specification, etc.

(4), (5), (6) *Rivets, Bolts and Nuts, Dog Spikes.*—The conditions of these articles are all very similar. They are usually made from mild steel to various specification in many cases of Continental origin costing about £9 per ton c.i.f. the duty being Rs. 26 per ton for British and Rs. 37 per ton for Continental material. No other materials will be used in the manufacture and the waste of material due to various reasons during manufacture would probably amount to 10 per cent. The price of the finished article c.i.f. Bombay will be approximately as follows:—

	Per ton.
	£ s.
Rivets—basis price—	
British	12 10
Continental	10 10
Bolts and Nuts—basis price—Mostly Continental	13 5
	to
	14 5
Dog Spikes—Continental	12 10
	to
	13 10

(7) *Stretcher Bars.*—These are of many types and most of those made in India are manufactured in Calcutta. Those made by us are of the simpler types and in such small quantities that our evidence would not be of very much value to the Board.

(8) *Gibs and Cotters.*—These are made from mild steel plates or bars to various Railway and Government Specifications. The steel if imported would cost about £9 per ton c.i.f. Bombay, the rate of duty for plates

being Rs. 20 per ton for British material and 36 per ton for Continental (Serial 103i). For bars the duty would be Rs. 26 and 37 per ton as before. We have used Tata material very largely for the manufacture of these articles. No other material would be used in the manufacture and the loss of material could again be assumed at 10 per cent. We have no information as to the price of the imported finished article as to the best of our knowledge most of those recently purchased by the Railways have been made in India.

All the foregoing articles are principally used on the Railways in India, only very small quantities being sold to other purchasers.

We trust that the above information is what is required by the Board but should they wish for further particulars we shall be glad to supply them to the best of our ability.

(4) *Letter dated 5th August, 1930, from Messrs. Richardson and Cruddas, Bombay.*

With reference to the evidence given yesterday by our Mr. F. S. Woodcock we have pleasure in giving below the information required by the Tariff Board regarding Points and Crossings and where this differs from the evidence given we should be obliged if you would amend your records accordingly.

Taking as a typical case the 1 in 8½ acute crossings for 100 lbs. B. H. Chrome Steel rails for which we have recently obtained an order from the G. I. P. Railway at Rs. 896 each, the comparative price for the complete imported article would be approximately as follows:—

With chrome steel rails.	With ordinary steel rails.	
£27	£25	each c. i. f.

The weight of various materials used in the manufacture of such crossings and the cost is given below:—

	Cost at works.
	Rs.
Rails about 21 cwts.	10 per cwt.
Cast iron about 14 cwts.	7 „
Bolts and nuts ½ cwts.	16 „

No mild steel bars would be required.

The cost of the materials used in making a crossing with ordinary steel rails would be about the same as above but the cost of the rails would be about £2 per ton c.i.f. or Rs. 1.4 per cwt. at works less, which is almost exactly the difference in the cost of the imported crossings made of chrome and ordinary steel rails.

With regard to fish bolts we enclose herewith a copy of the Indian Stores Department specification which may be taken as a typical one.

We trust that the above information is what the Board require.

Enclosure.

Copy of Government of India, Indian Stores Department, Specification No. E33A for steel fish bolts, nuts and washers for use on Railways.

(N.B.—This specification is identical in all essential with specification for steel for fish bolts and nuts issued by the Railway Board, drawn up by the Metallurgical Inspector of the Indian Stores Department and dated 25th April, 1924.)

1. *General conditions.*—The work covered by this specification is to be carried out in accordance with the General Conditions of Contract issued by the Chief Controller of Stores, Indian Stores Department.

2. *Extent of work.*—The work required under this specification consists of supply from stock, or after manufacture, and delivery, f. o. r. place specified, of fish bolts, nuts and washers in quantities and of sizes and sorts specified in the accompanying schedule of requirements or in the letter of order or contract.

3. *Tender.*—Tenderers are to furnish in Appendix A full particulars of the supplies offered.

4. *Drawings.*—In the event of drawings accompanying the enquiry letter or contract or this specification, the accuracy of the drawings supplied as not guaranteed and such modifications as may be indicated in the specification or schedule of requirements must be carried out and the contractor is to follow the former wherever different from the drawings.

5. *Responsibility and completeness.*—The contractor is to be entirely responsible for the execution of the contract in all respects in accordance with the terms of this specification and the General Conditions of Contract, notwithstanding any approval which may have been given of the detail drawings prepared by the contractor, or sub-contractor, for materials or other parts of the work involved in the contract or of the tests carried out either by the contractor or the Inspector.

6. *Guarantee against defects.*—The contractor shall be required to guarantee the supplies made under this specification against any defects arising from bad material, design or workmanship which may develop under normal and proper use, within the period of one year from the date of receipt of such supplies by the buyer and shall make the necessary replacements at his own charge.

7. *General specification.*—(i) *General.*—The fish bolts, nuts and washers if ordered, are to comply in all respects, except where modified by this specification, with the standards laid down by the British Engineering Standards Specification No. 64 of 1913. They must also fulfil such further requirements as are stated in this specification. The whole work is to be well finished and of the highest class of manufacture.

(ii) *Material.*—The fish bolts, nuts and washers are to be manufactured from steel bars which must be of such quality as to conform to British Standard Specification No. 64 of 1913 and fulfil the following requirements. The steel shall not contain more than .06 per cent. of sulphur or of phosphorus. The ultimate tensile strength shall be between 35 and 40 tons per square inch. The elongation shall not be less than 20 per cent. measured on test pieces of the British Standard forms C or D.

The bars shall be free from pipe and other internal or surface defects which, in the opinion of the Inspector, would be objectionable in the working of the bars into the supplies required or in the use of the articles. The bars shall be straight and the section of the correct shape.

(iii) *Manufacture.*—The fish bolts and nuts must be made in accordance with the dimensions given in the drawings or standard for such supplies as are offered. The bolt heads must be forged out of the solid. The circular part of the special nuts must be faced true in a machine. All threads must be cut to Whitworths standard gauge—See Appendix I, page 12 of British Engineering Standard Specification No. 64 of 1913. The fish bolts and nuts must be perfectly sound, well finished, clean and free from defects of any kind.

Washers, if ordered, must be made from an approved quality of steel. Spring washers are to be oil-hardened, after which they must be tempered in a bath of molten lead. Flat washers must be cleanly punched and perfectly flat and free from all defects.

8. *Workmanship.*—The workmanship on all bolts, nuts and washers supplied under this specification must be of the best quality throughout.

9. *Samples.*—(i) *Material.*—Samples for testing will be selected from the material intended to be used for bolts, nuts and washers and manufacture must not be commenced until the material has been approved.

(ii) *Finished bolts, nuts and washers.*—Two samples bolts, nuts and washers of each kind are to be submitted to the Inspector and approved in writing before

the general manufacture of the work is proceeded with. These samples must be made in the dies and on the machines on which the general manufacture will be carried out and should not be specially prepared nor oiled.

10. *Test of material and finished bolts and nuts.*—A. *Material.*—(i) *Bend Test.*—A piece for bend test shall be taken from each of four bars selected by the Inspector from each cast. Each test piece shall withstand, without cracking or fracture, being bent, while cold, through 180° until the internal radius is not greater than the thickness or diameter of the test piece.

(ii) *Tensile test.*—A piece for tensile test shall be selected by the Inspector from each case used. If the quantity of bars from one cast is over 25 tons a second tensile test piece shall be taken. Should a test piece which has passed in tensile strength but failed in elongation be found to have broken outside the middle half it may be ignored and replaced by a fresh test piece.

(iii) *Re-test.*—For each test piece which fails two additional test pieces shall be tested in the same manner and if under any one kind of test half or more than half of the test pieces (including first piece) from one cast of the same material fail, all the material represented by the test pieces may be rejected.

B. *Testing of fish bolts and nuts for screwing.*—Bolts and nuts will be selected each day during manufacture both from the screwing machines and packing shed, in such numbers as the Inspector may require for testing. The nut is to be screwed on to the bolt until it is flush with the point and after testing with a weighted fish bolt spanner in a horizontal position, it will be further screwed on until the point of the bolt projects four threads beyond the nut. It will be again tested with a weighted spanner, and under each test must comply with the following:—

For fish bolts under 11/16 inch diameter, not less than 1 lb. on spanner and not more than 8 lbs.

For fish bolts, 11/16 and 3/4 inch diameter, not less than 3 lbs. on spanner and not more than 12 lbs.

For fish bolts, 7/8 inch diameter, not less than 4 lbs. on spanner and not more than 16 lbs.

For fish bolts, 1 inch diameter, not less than 5 lbs. on spanner and not more than 20 lbs.

For fish bolts under 11/16 inch in diameter the spanner is to be 19 inches in length from the centre of the nut and its weight must be 2½ lbs. For fish bolts 11/16 inch diameter and over, the spanner is to be 36 inches in length from the centre of the nut and its weight must be 10 lbs.

Should any fish bolts and nuts, tested for screwing, not comply with the above conditions, the whole batch of fish bolts and nuts represented by such tests will be rejected, unless it shall appear on such repetition of the tests as the Inspector may assent to, that the fish bolts and nuts which were tested did not fairly represent the quality of the screwing of the lot.

11. *Inspection.*—The work is not to be considered ready for delivery until it has been passed by the Inspector, who shall have access at all reasonable times to any part of the works in which the steel is made and also of the works where the bolts, nuts and washers are manufactured.

A complete analysis of each cast of steel used shall be supplied by the contractor to the Inspecting Officer deputed by the Chief Controller of Stores, Indian Stores Department. The Inspector may make analysis of the steel from any of the casts, taking his samples either from the finished bars or from test ingots taken during the pouring of the casts. The analysis of the Inspector shall be final.

The contractor must provide, free of charge, all samples for testing and all machines, tools and labour required by the Inspector in carrying out tests and inspection.

12. *Weight.*—(a) *Material.*—The weight of the bars shall be within 2½ per cent. of the standard weight.

(b) *Bolts, nuts and washers.*—No bolt, nut or washer is to weigh more than one per cent. above or below the weight specified on the drawings or due to the dimensions and no payment will be made for any weight in excess of that specified. Should the weight fall below that due to the dimensions proportionate reduction will be made from the contract amount.

13. *Marks.*—(a) *Material.*—Each bar shall be clearly marked when rolled with the number of the cast from which the steel is taken.

(b) *Bolts.*—The bolts are to be distinctly stamped on the head with such marks as may be stated in the Schedule of Requirements.

14. *Rejections.*—No material or finished articles will be accepted which in the opinion of the Inspector fall short of the tests and other requirements of the specification.

15. *Protection.*—After the bolts, nuts and washers have been inspected and approved they are to be dipped in boiled linseed oil (hot or cold as may be specified in the Schedule of Requirements or order).

16. *Packing.*—The tenderer is to state in his tender the mode of packing proposed. Failure to do so may prevent the tender from being considered.

Each class of bolts, nuts and washers must be kept distinct when packed. No package must contain more than one kind.

17. *Marking.*—All packages containing finished articles and 10 per cent. of all bars supplied under this specification must be clearly marked by stencilling on them in good oil paint the address and such particulars and marks as may be required by the Chief Controller of Stores, Indian Stores Department, which marks must be shown against the corresponding items in invoices. Each package is to contain a packing account. The contractor is to provide the necessary stencils at his own charge.

18. *Delivery.*—Delivery is to be made as provided for in the order or contract.

Messrs. RICHARDSON AND CRUDDAS, BOMBAY.

B.—ORAL.

Evidence of Mr. F. S. WOODCOCK, representing Messrs. Richardson and Cruddas recorded at Bombay on Monday, the 4th August, 1930.

President.—The enquiry we are engaged on is purely a tariff equality enquiry, that is to say, we are asked to consider whether the import duties on certain finished articles are lower than the import duties on the raw materials required for the manufacture of those articles in India, and if so whether this difference in the incidence of the duties results in hampering or hindering the Indian industry. We are not concerned with the question of protection proper, that is to say whether the industry qualifies for a definite rate of protection regardless of whatever duty may be imposed on any of the raw materials which go to the manufacture of the finished article. I think that the best way of proceeding with the enquiry is to take these different articles and consider what the duties are on each of them, what the wastage is, what the incidence of the duties indicates and what would be the duty required to equalise the position between the foreign manufacturer and the Indian manufacturer. So, I propose to take each one of these articles in turn. The first article is Chrome steel points and crossings. You say that the rails have been imported from Great Britain at £12-10-0 to £12-15-0 per ton; what is the duty which they carry?

Mr. Woodcock.—The duty on rails is Rs. 13 per ton.

President.—That is specific?

Mr. Woodcock.—Yes.

President.—On points and crossings, it is 10 per cent. *ad valorem*?

Mr. Woodcock.—Yes. On Chrome steel points and crossings.

President.—You say "The price of the finished article is entirely dependent on the type, design, weight of rails, etc., and it is difficult to give any reliable figure". Now, what is the usual—the most common—rail used in India?

Mr. Woodcock.—The most common is 90 lbs. per yard flat bottomed rail.

President.—That is the commonest?

Mr. Woodcock.—Yes.

Dr. Matthai.—Is that the type of rail for which you give this figure of £12-10-0 per ton?

Mr. Woodcock.—Yes.

President.—The price of the imported rail would be £12-10-0?

Mr. Woodcock.—Yes, that is the cost of the rail. It is difficult to give the cost for the crossings because they vary even with the same weight of rails.

Dr. Matthai.—Could you think of a typical design of points and crossings made from 90 lb. chrome steel rails and give us an approximate price?

Mr. Woodcock.—I think that the price for 1 in 8½ crossing made from 90 lbs. per yard flat bottomed rail imported was Rs. 458 per crossing. That was the price towards the beginning of last year.

Dr. Matthai.—Was that c.i.f.?

Mr. Woodcock.—No, I have not got the c.i.f. price. The price I quoted was the actual price delivered.

President.—Delivered in Bombay?

Mr. Woodcock.—Yes. That was the order placed by the Great Indian Peninsula Railway early in 1929.

President.—Including wastage how much chrome steel rail would go to the manufacture of a crossing such as that?

Mr. Woodcock.—The only other things used besides the steel rail are the chairs which are usually cast iron, stretcher bars, and bolts and nuts. I should say that roughly speaking the weight of rail would be 75 per cent. of the weight of the crossing. Steel rails would amount to 75 per cent. of the total weight of the crossing. That is a very rough approximation.

President.—You say that the price per crossing was Rs. 458?

Mr. Woodcock.—Yes, in this particular instance.

President.—What was the specification of that particular crossing?

Mr. Woodcock.—That was chrome steel crossing—1 in 8½ 90 lbs. per yard flat bottomed rail. That was imported.

Dr. Matthai.—When you say that chrome steel rails constitute roughly 75 per cent. of the weight of the crossing, it does not give us much guidance unless you also give us a rough estimate of the total weight of the points and crossings.

Mr. Woodcock.—To give you that information now I am afraid I should be guessing.

Dr. Matthai.—Give us an approximate figure.

Mr. Woodcock.—Crossings are always sold per piece.

President.—Could you give us the total weight of steel rails which would go into the points and crossings excluding bolts and nuts and including wastage?

Mr. Woodcock.—I could give you the actual figure by referring to our books.

President.—Could you not give us a rough figure? You could correct it afterwards if necessary.

Mr. Woodcock.—There would be about 1 to 2 tons of rails in each crossing.

President.—You could verify that and let us know the exact amount of rails which would be required for the manufacture of a crossing of this type.

Mr. Woodcock.—Yes.

President.—For argument's sake, shall we take 2 tons?

Mr. Woodcock.—Yes.

President.—The c.i.f. price of rails of this sort would be £12-10-0 per ton?

Mr. Woodcock.—Yes.

President.—That would be £25-0-0.

Mr. Woodcock.—Yes.

President.—The duty on 2 tons of rails would be Rs. 26.

Mr. Woodcock.—Yes.

President.—The price of Rs. 458 does not include the duty.

Mr. Woodcock.—Yes, it does. That is the delivered Bombay price.

President.—So, we should take off from that ¼ th which is the duty?

Mr. Woodcock.—Yes.

President.—That will be Rs. 41.

Mr. Woodcock.—Yes.

President.—You have given us Rs. 458 as the price of this particular crossing. Could we say that the ratio between that price and the price of imported chrome steel rails of the type required to manufacture these points and crossings is approximately the same in different cases?

Mr. Woodcock.—I should think so.

President.—You say that the duty on the rails so far as this particular crossing is concerned would be Rs. 26?

Mr. Woodcock.—The duty on the crossing would be 1½th.

President.—Yes, of Rs. 458?

Mr. Woodcock.—Yes.

President.—So that in the case of an expensive order like that, the question of tariff equality would hardly arise because the duty on 2 tons of rails comes to Rs. 26, that is to say the manufacturer is importing his rails at a considerably smaller duty than the purchaser of the points and crossings pays for his imported points and crossings.

Mr. Woodcock.—Yes.

President.—So, that in that case, the question of tariff equality does not arise. But it might arise in a case in which the cost of the completed points and crossings was very much cheaper?

Mr. Woodcock.—Quite. Of course, the weight of rails that I have given is very approximate. It may be that it is far too high. I have given that figure from memory.

President.—If it is less, the position of the Indian manufacturer would be still better.

Mr. Woodcock.—Yes.

President.—What is the lowest price for a complete set of points and crossings which has come to your notice? You have given it for flat bottomed rails. Could you give it for 30 lb. rails? That is the minimum weight on which the Rs. 13 duty is levied.

Mr. Woodcock.—Yes.

President.—What is the price of that?

Mr. Woodcock.—I have not got the cost of the chrome steel for 30 lb. rails because it has not been taken very much by railways. I do not know what the cost on the Calcutta side would be. As far as I know the Bombay, Baroda and Central India Railway have not taken any. It is only the Great Indian Peninsula Railway that have taken any during the last year or two.

President.—They will take 90 lb. rails?

Mr. Woodcock.—The last order which we obtained was for 100 lb. bull head rails.

President.—That would be still more expensive, would it not?

Mr. Woodcock.—No, it is not. As a matter of fact we have put in a very keen price to get it.

President.—Could you give us a general idea at what sort of quotation or what sort of price these 100 lb. rails points and crossings could be obtained from Europe?

Mr. Woodcock.—We obtained the order on the last occasion. Of course, we had no idea of what the competing prices were then. Obviously they must have been more than ours. We quoted an extremely keen price which did not leave us much profit in order to get the business. We were short of work at that time. Of course these prices were all published in the Indian Trade Journal after the order was placed. We had 232 crossings complete—1 in 8½—and the price we obtained was Rs. 396 per crossing delivered Bombay.

President.—Was that chrome steel?

Mr. Woodcock.—Yes, 100 lbs. bull head chrome steel rails. That will show you that the prices vary very much per crossing according to design and type. It is a little difficult to get it on a tonnage basis.

President.—Roughly if that quotation had been given for imported rails, it would have included the duty of Rs. 26?

Mr. Woodcock.—Yes.

Dr. Matthai.—In that case, what would be the cost of the chrome steel rail?

Mr. Woodcock.—About the same price.

Dr. Matthai.—And I suppose the proportion of chrome steel weight to the total weight would be about the same?

Mr. Woodcock.—Yes, roughly.

President.—Are these chrome steel points and crossings more expensive than the ordinary steel crossings?

Mr. Woodcock.—They are rather more expensive.

President.—Could you give us any idea in percentage?

Mr. Woodcock.—Chrome steel rails cost more. They are more expensive to buy.

President.—£12-10-0 is the price of chrome steel rail per ton?

Mr. Woodcock.—Yes.

President.—How does it compare with the carbon steel?

Mr. Woodcock.—£2 a ton dearer and it is a little more expensive to make the crossing in chrome steel.

Dr. Matthai.—That would be the corresponding difference in the cost of carbon steel points and crossings?

Mr. Woodcock.—Approximately it would be £2 a ton less.

President.—On the figures that you have given us, what is your opinion? It seems to me on these figures that no particular alteration in the duty on chrome steel points and crossings seems to be called for.

Mr. Woodcock.—I gave you the instance where the order was placed last year for imported points and crossings. In that particular instance, if the duty had been the same on chrome steel crossings as on ordinary steel crossings, we should have got the order.

President.—How does that work out exactly?

Mr. Woodcock.—The prices for imported chrome steel points and crossings in that case were almost exactly the same as our quoted price for ordinary steel crossings. So, they gave the preference to chrome steel. But if the duty had been the same, that is to say if the duty on imported chrome steel crossings had been 17 per cent. as on ordinary steel crossings, the price would have been much higher and I am sure we would have got the order.

President.—Your contention is that chrome steel points and crossings should be classified as fabricated steel and receive substantive protection?

Mr. Woodcock.—I think that chrome steel crossings should bear exactly the same rate of duty as the ordinary steel crossings. Both should be treated exactly in the same manner.

Dr. Matthai.—Practically the suggestion that you are making is that the words "made of alloy steel" be dropped from Section 103-N (Serial) of the Tariff Schedule?

Mr. Woodcock.—I think that that would meet the case especially when, as you say, Tata's are now making chrome steel rails.

President.—Yes, they are. But actually on the question of tariff equality the case does not seem to be very strong. I suppose you understand what is meant by tariff equality, that is to say the materials which go to the making of an article bear a heavier duty than the finished article. Obviously in that case, you will be at a disadvantage in manufacturing the finished article in this country. In this particular case, so far as I can see, the duty on rails seems to be smaller than the duty on the finished article, that is to say you are getting your raw materials at a reasonable price.

Mr. Woodcock.—Yes, that is owing to the rails being a proportion of the total cost of the crossing. Supposing the whole lot of materials was imported?

President.—Now let us see what the position would be if the whole of the materials was imported.

Mr. Woodcock.—Of the materials 75 per cent. consisted of rails and the remaining 25 per cent. would be bolts and nuts, and things of that sort; if you

add that duty to the duty on the chrome steel rails you would find that the duty is much more.

President.—Could you give us an example of the amount of other materials in chrome steel points and crossings? Is that all mild steel?

Mr. Woodcock.—It would be cast iron mostly and also bolts and nuts, and stretcher bars.

President.—Cast iron comes in at 10 per cent. does it not?

Mr. Woodcock.—I believe so; there are the bolts and nuts too which would come in at Rs. 2 a cwt., or if they were fish bolts at 10 per cent.

President.—You haven't the materials perhaps to give us the exact price and the amount of duty on each of the articles used in the manufacture of these points and crossings?

Mr. Woodcock.—Not individually.

President.—What I want to get at is the total amount of duty you pay on your raw materials imported. In the case of these 100 lb. points and crossings which you were speaking of just now, what is the total weight of the steel rail used in it?

Mr. Woodcock.—Just about the same.

President.—One to two tons?

Mr. Woodcock.—Yes; I can easily verify that later.

President.—For this 100 lb. points and crossings you quoted Rs. 396?

Mr. Woodcock.—Yes.

President.—The price of the rails is about £12-10-0 per ton?

Mr. Woodcock.—Yes.

President.—The value of the rails used would be about Rs. 250?

Mr. Woodcock.—Yes.

President.—That would leave Rs. 146 for the balance of raw materials and the labour and overhead charges and so on. Out of this Rs. 146 should we take, just for the purpose of rough calculation, Rs. 125 as the value of the other raw materials?

Mr. Woodcock.—That may be rather high because there is quite a lot of labour on this; you can take, say, Rs. 100.

President.—On this Rs. 100 if we take an all round figure of 10 per cent. as the duty charged, that would give Rs. 10 as the duty, so that your total duty would be Rs. 26 on the 2 tons of steel rails plus Rs. 10 on the other articles.

Mr. Woodcock.—Yes.

President.—That would be Rs. 36 as against, in this particular instance, the duty on the finished article which would be about Rs. 36.

Mr. Woodcock.—Yes.

President.—So that in this particular case you are paying about the same as the finished article in the way of duty.

Mr. Woodcock.—Somewhere like that I suppose. But it certainly seems to me that somewhat similar conditions exist as regards chrome steel crossings and ordinary steel crossings, and for the duty for the one to be 17 per cent. and for the other 10 per cent. seems hardly consistent.

President.—Your point is that there is really no distinction between the two and they should be included in the tariff schedule because you consider that when the tariff schedule was framed the question of chrome steel points and crossings did not arise?

Mr. Woodcock.—Yes, because there was hardly any being made in India.

President.—And that therefore it would be advisable both for the simplification of Customs and from the point of view of the industry to classify these on the same basis at 17 per cent.?

Mr. Woodcock.—That is what I mean.

President.—Could you give us when you get back to your office, prices for what you consider the most typical points and crossings, for as many as you can give us?

Mr. Woodcock.—Do you mean the imported price?

Dr. Matthai.—Imported price would be better.

Mr. Woodcock.—I can get you that.

President.—And if those points and crossings were made in India how much steel rail would go into them and the price of the steel rail, how much cast iron and the price of it, how much bolts and nuts and the price of it and how much mild steel bar.

Mr. Woodcock.—I can give you that.

Dr. Matthai.—In the case of chrome steel points and crossings the rails are chrome steel but the fittings like bolts and nuts, chairs and so on are of ordinary mild steel or cast iron. In that case would the fittings be charged by the Customs at a higher rate of duty or would the whole thing be classified as alloy steel and charged 10 per cent. duty?

Mr. Woodcock.—Possibly it would be charged 10 per cent. because they don't give details. They don't separate the various items but enter it in the invoice as "points and crossings".

Dr. Matthai.—I suppose there is no case at all of points and crossings in which the fittings are also of chrome steel?

Mr. Woodcock.—Not to my knowledge.

President.—We will now go on to this second article, *vis.*, bearing plates. These bearing plates are made out of mild steel bars?

Mr. Woodcock.—Yes.

President.—What is the process of manufacture?

Mr. Woodcock.—The bars are rolled from ingots and blooms.

President.—When you get to the bar the bar is rolled flat?

Mr. Woodcock.—Perfectly flat.

President.—Then how many holes are punched in it?

Mr. Woodcock.—Four holes as a rule.

President.—Really it is for convenience of manufacture that you use bars otherwise you could use sections of plates?

Mr. Woodcock.—That would be rather difficult to do. These are rolled while they are hot from the ingot and they are rolled directly down to that section. You could not very well roll into plates and from plates into that.

President.—Supposing I had a small blacksmith shop and I wanted to manufacture these; I could cut a section of plate, beat it and punch it?

Mr. Woodcock.—You could do that but it would be very expensive.

President.—The method of manufacture is by rolling bars of the proper section into the length required, cutting these bars while still red hot and punching 4 holes in them?

Mr. Woodcock.—That is what it comes to.

President.—That process I suppose is mainly carried out in Europe in the rolling mills?

Mr. Woodcock.—Yes.

President.—So far as the European practice is concerned fabricators would not take up manufacture of bearing plates?

Mr. Woodcock.—They cannot compete because the rolling mills can finish these up at the first heat whereas the fabricator would have to heat them again which means more expense.

President.—I suppose after the bars are cut into proper lengths and rolled they simply go into the punching machines?

Mr. Woodcock.—Yes. Some machines as a matter of fact do both cutting and punching together in the more up to date Continental works.

President.—These bearing plates are standardised, aren't they?

Mr. Woodcock.—Yes. The drawing I have shown is from one of the Indian State Railways. This is one of the standard drawings sanctioned by the Railway Board.

President.—So that there is no difficulty really in meeting the requirements of the railways by mass production?

Mr. Woodcock.—No. As I told you when you were round the works, it seems to me that this is a point which might interest a firm like Tatas more than ours.

President.—We addressed the Tata Iron and Steel Company on the subject and this is what they say:—

"We have in the past manufactured bearing plates for an Indian Railway but we have not found it satisfactory to continue the production of these articles owing to the number of sections in use, some of which could not be economically rolled on our present mills. The variety of sections reduced the demand even for such sections as we could roll to an extent which does not leave the manufacture of bearing plates by us a profitable business. It was for this reason that during the 1928 enquiry we did not ask for a protective duty on bearing plates, although we may wish to apply for such a duty if the number of sections is substantially reduced or when we have installed a new mill on which the rolling of such sections can be effected more cheaply. In the meantime, we wish to point out that according to our interpretation of the Tariff Schedule the rolled bars from which bearing plates are made are subject to a duty of only 10 per cent. *ad valorem* since they are not of the shapes to which the protective duties are restricted."

Dr. Matthai.—The point is this. As regards the item in the Tariff Schedule relating to mild steel bars, there are several shapes and sizes which are definitely excluded from the protective duty. Now the question is whether the kind of bar section from which bearing plates are made comes under any of these excluded shapes and sizes.

Mr. Woodcock.—That is a very interesting point.

President.—What is the shape of these bars? Are they round bars?

Mr. Woodcock.—They would be imported here in the final section.

President.—Do you mean they would be flat?

Mr. Woodcock.—They would be of the section shown on the blue print.

President.—They would have been rolled already?

Mr. Woodcock.—Yes.

President.—The appearance would be a sort of flat plate?

Mr. Woodcock.—Yes, 10" wide and any reasonable length rolled, 20' or 30'.

President.—In appearance it would look like a strip of plate?

Mr. Woodcock.—Yes.

Dr. Matthai.—What is the thickness?

Mr. Woodcock.— $\frac{3}{8}$ " at one edge and up to $1\frac{1}{8}$ " at the other in the particular section shown.

Dr. Matthai.—Flats not under 8 inches wide and not over $\frac{1}{2}$ inch thick.

Mr. Woodcock.—This is over 8 inches wide decidedly.

President.—Whatever the reason given by Messrs. Tatas regarding their inability to manufacture these things due to the variety of sections, these, as you say, have been standardised to a very large extent.

Mr. Woodcock.—They have undoubtedly. This is the Railway Board's standard.

President.—Or it may be as I say they have not installed a mill on which the rolling of sections could be effected more cheaply.

Mr. Woodcock.—Quite.

President.—Actually these bars as they leave the mill, do they go out in the flattened form?

Mr. Woodcock.—Yes.

Dr. Matthai.—May I ask whether a bearing plate is 10" wide?

Mr. Woodcock.—In this particular instance it is 10" wide.

Dr. Matthai.—And it is over $\frac{1}{2}$ inch thick?

Mr. Woodcock.—It varies from $\frac{3}{8}$ th inch to $1\frac{1}{8}$ th inch.

President.—Could you give us any idea as to the number of bearing plates which would be under $\frac{1}{2}$ inch thick? They would be, I think, for light railways.

Mr. Woodcock.—Do you mean under $\frac{1}{2}$ inch thick over the whole width?

President.—Yes.

Mr. Woodcock.—Very rarely indeed. I do not know of any instance.

President.—Bars would be over $\frac{1}{2}$ inch?

Mr. Woodcock.—Yes. We are not making a very strong point about bearing plates, because steel rolling mills are in a much better position than ourselves to manufacture cheaply.

Dr. Matthai.—It is interesting to get your opinion on that. That is to say with regard to the bulk of bearing plates, they would be over $\frac{1}{2}$ inch thick?

Mr. Woodcock.—Yes.

Dr. Matthai.—In that case it would not come under any of these exempted sections.

Mr. Woodcock.—What would be the rate of duty?

Dr. Matthai.—In that case the rate of duty applicable would be the ordinary duty for steel bars. The duty on the bar from which bearing plates are made can be reduced if you can bring it under any of the exempted sections. Since you say generally the thickness is over $\frac{1}{2}$ inch, that is not likely to afford a solution.

President.—As Tatas interpret the tariff schedule the bars specially made for bearing plates are only subject to 10 per cent. *ad valorem*. Then they add: "If we are in error in this interpretation, we should raise no objection to the lowering of the duty on steel bars of shapes specially designed for the manufacture of bearing plates being allowed to be imported at a duty of 10 per cent. *ad valorem*." They cannot manufacture these satisfactorily themselves and so there is no point in excluding these special bars from being imported.

Mr. Woodcock.—That is very interesting.

President.—A further point arising out of that is that if Tatas cannot manufacture these satisfactorily, will it be possible for an engineering firm to compete even if we reduce the duty to 10 per cent?

Mr. Woodcock.—I rather doubt it.

Dr. Matthai.—Messrs. Henry Williams have raised this question. What probably they would do would be to import bars in sections of the kind required for bearing plates and then fabricate the thing in their works.

Mr. Woodcock.—Yes, that must be their idea.

President.—They punch holes in it?

Mr. Woodcock.—They probably cut it off to lengths and punch holes.

Dr. Matthai.—Supposing we have to consider Tatas' suggestion that bearing plates would have to be excluded, could you give us some statement as to the size and shape which would suit the bulk of the bearing plates so as to enable us to consider the case?

Mr. Woodcock.—It seems to me that it would be simpler in a case like this if you are suggesting an exemption of these sections to mention definitely

that they must be bars which could only be used for bearing plate bars. A bar like that could not be used for anything else.

Dr. Matthai.—That is to say the tariff item might be worded in this way "All sections of bars specially designed for the manufacture of bearing plates".

Mr. Woodcock.—Yes. A section like that would be of no use for any other purpose.

President.—What would be the cost of bars for manufacturing bearing plates?

Mr. Woodcock.—I think, I have given you a figure of £8 to £9 per ton c.i.f.

President.—These bear a duty of Rs. 26 per ton for British and Rs. 37 per ton for Continental, is that right?

Mr. Woodcock.—Yes. The finished bearing plates bear 10 per cent.

President.—Taking the cost of steel used at £8 a ton, c.i.f. the cost of the bars in this country would be Rs. 106 a ton. You say that the price of the finished article is £8-15-0. Does that mean that the bearing plate is holed, punched and cut into lengths?

Mr. Woodcock.—Yes.

President.—That is to say the fabrication costs 15 shillings a ton?

Mr. Woodcock.—Yes.

President.—If we take the price of the steel bar at £8 a ton, that would mean the steel bar manufactured in such a shape that it could be imported, cut into required lengths and punched. You don't mean the ordinary mild round bars?

Mr. Woodcock.—No.

President.—All that would be necessary if you were importing these bars at £8 a ton would be to cut them into proper lengths and punch them?

Mr. Woodcock.—Yes.

President.—What would be the wastage in that process?

Mr. Woodcock.—Approximately 10 per cent.

President.—You start off with bars at Rs. 106 and wastage would come to another Rs. 10 making a total of Rs. 116. Could you give us an estimate of the cost of fabrication? You have got to heat your bars.

Mr. Woodcock.—There would be of course handling as well as the heating, cutting into lengths, punching and then marking. They always bear the railway marks, weight of the rails and so on. I should think that the approximate cost of doing it would be Rs. 60 a ton.

President.—That would bring your price out here to Rs. 176 a ton.

Mr. Woodcock.—It would.

President.—As against the imported price of £8-15-0 or Rs. 115. According to your figures if you were to be permitted to import these bearing plates free of duty, your costs would still be Rs. 61 per ton above the price at which it is imported.

Mr. Woodcock.—Quite.

President.—So that it seems to me that it is not a sound proposition.

Mr. Woodcock.—I feel that firms like ourselves cannot compete with Continental steel rolling mills who probably do thousands of tons of bearing plates a week, whereas we under the best of circumstances could not probably get a few hundred tons in a few months.

Dr. Matthai.—The point comes to this that unless Tatas can do this cheaply in their works, it cannot be done economically in India by any of the engineering firms?

Mr. Woodcock.—Yes. That is why we don't make much of this point.

President.—So that really this particular proposal of Messrs. Henry Williams, though possibly on paper it looks very sound and entirely justified,

from the practical point of view is not one of very much importance to engineering firms.

Mr. Woodcock.—Quite.

President.—It is a proposal to which practical engineers would not attach much importance though a clerk working out the figures might come to the conclusion that a grave injury has been done to the industry?

Mr. Woodcock.—I am inclined to agree with you.

President.—The next point they raise is about fishbolts.

Mr. Woodcock.—(Showed the blue print).

President.—A fishbolt is not in any way different from a common bolt?

Mr. Woodcock.—No.

President.—It is simply a large bolt?

Mr. Woodcock.—Yes. Sometimes it will have a square neck or body; otherwise it is like an ordinary bolt.

President.—As regards fishbolts are there many specifications?

Mr. Woodcock.—Yes. The Railway Board are simplifying these specifications. At present, each railway has more or less got its own specifications but they don't vary very much. Most of them are made from mild steel.

President.—What about the Continental competition in regard to these fishbolts?

Mr. Woodcock.—It is very keen.

President.—The manufactured fishbolts come in at 10 per cent.?

Mr. Woodcock.—Yes.

President.—What is approximately the wastage in the manufacture of fishbolts?

Mr. Woodcock.—A very approximate figure would be 10 per cent. loss of material in manufacture.

President.—When you speak of fishbolts, I suppose nuts also are included?

Mr. Woodcock.—Yes.

President.—Excepting that the fishbolts are ordered by railways there is nothing to distinguish them from those which are sold as bolts and nuts?

Mr. Woodcock.—No.

President.—Supposing you had a large consignment of bolts and nuts you could pick out a few to be used as fishbolts?

Mr. Woodcock.—It could be so used for a siding by a private firm, but not by a railway.

President.—The distinction between fishbolts and nuts and ordinary bolts and nuts is that the one is ordered by railways and the other by private individuals?

Mr. Woodcock.—Not altogether that. Fishbolts and nuts are usually for a particular purpose and the specification is a little more strict regarding the quality of the steel and the tests made at the manufacturers' works and also the shape of the head of the bolt and of the nut. Sometimes the shank of the bolt is slightly different from the ordinary one.

Dr. Matthai.—What do you call the shank?

Mr. Woodcock.—The body of it is called the shank.

President.—The cost of the completed fishbolt would be Rs. 15 to 19 per cwt. depending on the size, type and design?

Mr. Woodcock.—Yes.

President.—What is the most common type of fishbolt? Could you give us a typical design of a fishbolt?

Mr. Woodcock.—(Showed the blue print).

President.—What is the specification?

Mr. Woodcock.—I have not got the details with me, but it is mild steel.

President.—Could you give us the specifications later?

Mr. Woodcock.—Yes.

President.—What would be the cost, if imported?

Mr. Woodcock.—It depends partly on the quantity ordered. If the quantity ordered is sufficiently large, I think you could buy at about £16 per ton c.i.f. That would be of Continental manufacture.

President.—That would be Rs. 213.

Mr. Woodcock.—Yes.

President.—If you were manufacturing that, you would have to pay for your steel £9+Rs. 37+1/10th of the total.

Mr. Woodcock.—Yes.

President.—That would be the cost of the raw material.

Mr. Woodcock.—Yes.

President.—What would be the cost of manufacture? Not necessarily your cost but what do you consider would be the typical cost in India?

Mr. Woodcock.—I should say somewhere about Rs. 100 a ton.

President.—In order to compete in this particular trade you want an increased duty of Rs. 38?

Mr. Woodcock.—Yes.

President.—That is to say you want roughly a duty of Rs. 2 per cwt.?

Mr. Woodcock.—Yes. That is the same as ordinary bolts and nuts. Personally I don't see why there should be any difference—why one should be 10 per cent. and the other at Rs. 2 per cwt.

President.—The reason is that no one applied for protection for fishbolts. If you don't apply, you would not get it.

Dr. Matthai.—As a matter of fact, all these articles beginning with fishbolts and ending with gibs and cotters are in the same category.

Mr. Woodcock.—Yes, they are all permanent way materials.

Dr. Matthai.—All of them pay 10 per cent.

Mr. Woodcock.—You can more or less deal with all these materials together.

Dr. Matthai.—Even with gibs and cotters, the wastage is only 10 per cent. and you use mainly Continental bars. All these work out to Rs. 40 per ton from the point of view of tariff equality.

Mr. Woodcock.—Yes.

President.—There is the difference. Where the articles are used by railways, any burden of protection would fall on railways. In the case of such articles as rivets used by engineering firms, if protection is given the cost of constructional work would go up.

Mr. Woodcock.—Quite.

President.—It seems to me to be a moot question in which direction the advantage lies from the point of view of the engineering firms.

Dr. Matthai.—If we decided to raise the duty on all these things to Rs. 40 per ton or Rs. 2 per cwt. could you give us some kind of approximate idea as to how much the cost of the engineering works is likely to go up per ton of bridgework or similar class of fabricated steel?

Mr. Woodcock.—I can tell you that very approximately. You can generally assume that the weight of rivets used in a fabricated structure is about 5 per cent. of the total weight.

Dr. Matthai.—So that supposing Rs. 250 represented the cost of a ton of fabricated steel, 1/20th of that would represent rivets roughly?

Mr. Woodcock.—Yes.

President.—My colleague is drawing my attention to the fact that if we put on a duty of Rs. 2 per cwt., it might increase the cost of girders

from Rs. 250 to 252. As quotations between foreign and Indian manufacturers are very close, even this small difference of Rs. 2 might affect the latter prejudicially.

Mr. Woodcock.—It might do in certain cases.

President.—In this particular line of fabricated steel in which there is very intense competition, even a small addition such as that might be considered by some firms at any rate as making a considerable difference?

Mr. Woodcock.—That is a point which we have always got to bear in mind. But I don't think that it would make a considerable difference.

President.—That is a point on which the Engineering Association might give us information?

Mr. Woodcock.—Yes. I rather think that is one of the reasons why they don't all agree.

President.—Now getting back to fishbolts, we have come to the conclusion that there is very little difference between fishbolts and other bolts and nuts.

Mr. Woodcock.—Quite.

President.—As bolts and nuts carry a duty of Rs. 2 per cwt., fishbolts might carry the same duty?

Mr. Woodcock.—Quite.

President.—Messrs. Henry Williams have suggested that bolts and nuts should carry a very much higher duty than Rs. 2.

Mr. Woodcock.—Even ordinary bolts?

President.—Yes, they suggest a duty of Rs. 3 per cwt.

Mr. Woodcock.—In connection with that, one has to bear in mind that bolts and nuts as well as rivets are used in constructional work—not to the same extent of course but they are used—and that is where they are very largely used, apart from railway works.

President.—You say that the wastage in the manufacture of bolts and nuts would be 10 per cent.?

Mr. Woodcock.—Yes, approximately.

President.—That was the actual figure we took in our calculations in 1928.

Dr. Matthai.—I may point out that Messrs. Henry Williams have given us a very much higher figure. On fish bolts they give a wastage of 50 per cent.

Mr. Woodcock.—Do they?

President.—Yes. In their letter to Government they say that there is no allowance made for wastage which in the case of hexagonal nuts is 50 per cent. but they don't give any estimate of the wastage in manufacture considered as a whole.

Mr. Woodcock.—50 per cent. is very high. I am surprised that they should give such a high figure. I think generally speaking 10 per cent. is quite a reliable figure to work on.

President.—Perhaps as regards hexagonal nuts and bolts they are working on a different plan from those used by other firms.

Mr. Woodcock.—They may be using a different process but I must say that the wastage seems extremely high.

President.—It is put in a qualified way too; it is only in the case of hexagonal nuts, not bolts. If a round bar were taken and cut into the proper length for each nut and then the metal were shaved off, perhaps one might arrive at a figure somewhere about 50 per cent. but that is not the process which one would use.

Mr. Woodcock.—That is not an economical process at all.

Dr. Matthai.—They waste 30 per cent. on fishbolts, 20 per cent. on rivets and 50 per cent. on bolts and nuts!

President.—Would you consider this a very heavy wastage?

Mr. Woodcock.—I must say I have never heard anywhere of such high wastage and I don't think a firm wasting that amount could ever hope to compete with other firms.

President.—We dealt with bolts and nuts in our Report on the grant of protection to the manufacture of wagons and underframes, component parts thereof—1926-27. You will see what we suggest there is substantial tariff equality (page 64, para. 112).

Mr. Woodcock.—It seems quite all right.

President.—The position really is that the protective duty on Continental steel was very high and the manufacturers were suffering from having to pay a high duty on their raw materials, so we raised the duty on bolts and nuts so as to grant substantial tariff equality allowing for a 10 per cent. wastage of the raw materials. It seems to us that in the absence of any very clear evidence that the wastage is 50 per cent. or very much higher than 10 per cent. our proposals there require no modification except possibly that fishbolts might be included in ordinary bolts and nuts and receive Rs. 2 per cwt., protection.

Mr. Woodcock.—That will meet the case.

President.—So far as your firm is concerned if fish bolts and nuts are included in ordinary bolts and nuts you would be satisfied?

Mr. Woodcock.—Yes.

President.—Now coming to the question of rivets, do you manufacture many rivets?

Mr. Woodcock.—Very few indeed. I don't think they are made in India on a large scale.

President.—What is the reason?

Mr. Woodcock.—Because of the low cost of the imported article.

President.—That you have given us?

Mr. Woodcock.—I gave you the basic price of continental rivets as about £10-10-0 c.i.f. per ton.

President.—This is really an important point where it is doubtful which way the interests of the engineering trade lie. They use a very large number of rivets and it is doubtful whether it is not to their advantage to get cheap imported rivets rather than to manufacture in India at a higher cost. I should explain here that we could not contemplate under the terms of reference any substantial alteration in the scheme of protection which is in force for several years in India and which has been decided upon by the Assembly. Although owing possibly to fresh facts which have been brought to light we might make some slight alteration here and there, we could not contemplate in this enquiry any alteration in the duty on fabricated steel from 17 per cent. to anything higher. If we now raise the duty on rivets and various other small articles which engineering firms use in fabrication, which in its turn results in increasing the cost of manufacturing fabricated steel, we may be placed in a very awkward position.

Mr. Woodcock.—I quite understand your position: any extra duty on rivets would increase the cost of fabricated steel. It might only be slight but it would increase it.

President.—You say the basic price of Continental rivets is £10-10-0 per ton?

Mr. Woodcock.—Yes. British I should put at £12-10-0 per ton.

President.—I will take Continental. From the point of view of Messrs. Henry Williams that is most unsatisfactory because the duty is heavy on Continental steel.

Mr. Woodcock.—Quite.

President.—£10 is about Rs. 140 and Rs. 14 is the duty. Mild steel bars for making rivets of that character would be how much for Continental?

Mr. Woodcock.—About £9 per ton, or say Rs. 120.

President.—And the duty would be Rs. 37 on that and 10 per cent. wastage, so that your raw materials would cost approximately Rs. 172.

Mr. Woodcock.—Yes, and the finished article is Rs. 150.

President.—What would it cost you to manufacture rivets per ton?

Mr. Woodcock.—I should put it down at Rs. 50 a ton approximately.

President.—That would be excluding profits?

Mr. Woodcock.—Yes.

President.—If you had no duty at all on these steel bars you would be able to manufacture at Rs. 182 a ton whereas the c. i. f. cost is Rs. 140 a ton. Except for accommodation orders it would not be possible to compete at all.

Mr. Woodcock.—I doubt it very much.

President.—You will have to reduce your cost of manufacture. Supposing you got your raw material free of duty, how would you set about reducing your manufacturing cost?

Mr. Woodcock.—It is very difficult to do it if not impossible.

President.—What are the difficulties in the way? It might be suggested first of all that the demand in India for a particular type of rivet is, as compared with the Continental article, very small.

Mr. Woodcock.—The market for rivets is almost entirely for structural work and it would be absolutely impossible to cut down the cost of manufacturing as much as that. It might of course be possible to buy the material at less than £9, though I think it is a very reliable figure, but the cost of handling the material would be very considerable. It might come to 6 annas a cwt. out of a rupee a cwt. It does not leave us very much for the cost of manufacture.

President.—Six annas a cwt. from dock to factory; that would come to roughly Rs. 8 a ton.

Mr. Woodcock.—Handling in the works, delivery at the station and go-down when the rivets are completed, so that altogether it would leave us a very small margin for the cost of heating and handling and manufacturing.

President.—So that really it does not seem to you to be possible that even if your material came in free you would be able to compete with Continental rivets?

Mr. Woodcock.—Not at the present Continental price.

President.—That being so the question arises whether it is not better for you to get your rivets cheap with a duty of 10 per cent. rather than to put on a duty which would amount to Rs. 40. That would be roughly a duty of 30 per cent. instead of 10 per cent.

Mr. Woodcock.—Yes a very big alteration. The Continental prices are extremely low—very low indeed.

Dr. Matthai.—All the rivets that you require for your structural work you now import?

Mr. Woodcock.—Yes.

Dr. Matthai.—The problem as it presents itself to us is this: supposing we took the cost of a ton of fabricated steel as Rs. 250—you have told us that about 5 per cent. is rivets?

Mr. Woodcock.—Yes.

Dr. Matthai.—That means that 1/20th of a ton in one ton of fabricated steel is rivets. At present the duty payable on rivets is Rs. 20 a ton?

Mr. Woodcock.—Yes.

Dr. Matthai.—If we made the duty the same as in the case of bolts and nuts it would be Rs. 40 a ton, that is to say there is going to be an increase in the cost of about Rs. 20 on rivets. That per ton of fabricated steel would mean an increase in the cost of about Re. 1-0-0. Supposing

that was the position would you say that the engineering firms would be hit?

Mr. Woodcock.—Our opinion is that at the moment anything which tended to increase the cost of fabricated steel would be distinctly disadvantageous to the industry.

Dr. Matthai.—I am putting the question in a more concrete form: is an increase of one rupee a ton a sufficiently tangible burden to make any difference to this question if it results in doing justice to a firm like Messrs. Henry Williams which is trying to do business in this country?

Mr. Woodcock.—I am rather inclined to doubt whether with that increase in the duty it would be possible to make rivets on a large scale out here.

Dr. Matthai.—I am not raising the issue whether Messrs. Henry Williams would be able to do it or not, but supposing we decided that Messrs. Henry Williams might be given encouragement to the extent of one rupee a cwt., would the result mean such a serious burden that the engineering firms would be justified in objecting to it: Would it seriously hit them?

Mr. Woodcock.—I think so, specially at the present time.

President.—From what you were saying just now to my colleague, I take it your point really is this. If you could prove that by increasing the duty to Rs. 40 a ton, the engineering firms including your own firm in India would be able to compete and capture the whole of the rivet trade, then the advantage might be sufficient to counterbalance any disadvantage resulting from the increased cost in fabricated steel. If, on the other hand, it would appear that the only result of imposing the duty of Rs. 40 per ton on rivets would be that the engineering industry, especially those engaged in structural work, would bear an additional burden as their cost would increase, whilst manufacturers of rivets would not be able to get any increased orders, and even then would not be able to compete. That I take it is the point of view of your firm?

Mr. Woodcock.—Quite.

President.—If it could be provided definitely that the rivet trade would be captured, it might be different. That is what I understand your position to be.

Mr. Woodcock.—I quite agree. Rivets are rather different from some of these other articles we have been considering, because they are not entirely taken by the railways and also because the Continental competition is very much keener. Prices of imported Continental rivets are very much lower than other articles.

Dr. Matthai.—Rivets are in the same position as bolts and nuts?

Mr. Woodcock.—No.

Dr. Matthai.—What is the difference?

Mr. Woodcock.—Bolts and nuts cost roughly speaking another £2 a ton which means a bigger margin for manufacturing on this side. Bolts and nuts already bear Rs. 2 a cwt. duty.

Dr. Matthai.—These prices that you give here, they are all o.i.f. prices? You are quite certain?

Mr. Woodcock.—Yes.

Dr. Matthai.—Bolts and nuts also?

Mr. Woodcock.—Yes.

President.—Turning now to dogspikes, they are fixed to wooden sleepers and they are simple to manufacture?

Mr. Woodcock.—Yes.

President.—We were given to understand by one of the Calcutta firms during our enquiry in 1926 that the manufacture of dogspikes would be a good proposition here.

Mr. Woodcock.—I should think so.

President.—Are there many imported?

Mr. Woodcock.—Very large quantities.

President.—Do you also manufacture a considerable amount?

Mr. Woodcock.—We don't make very many.

President.—The engineering industry generally does?

Mr. Woodcock.—I believe so, but still a very large amount is imported.

President.—The complaint of Messrs. Henry Williams (India) Ltd., is that no allowance has been made in fixing the duty on dogspikes for the wastage in metal. That I take it is about 10 per cent.?

Mr. Woodcock.—Yes. Just about the same as the other articles.

President.—It is not less than that in the case of other articles?

Mr. Woodcock.—No.

Dr. Matthai.—Do you make any bolts and nuts?

Mr. Woodcock.—Yes, a very small quantity.

Dr. Matthai.—That is to say you are prepared to make bolts and nuts rather than rivets in your own works?

Mr. Woodcock.—Yes. The duty on dogspikes is Rs. 26 per ton for British and Rs. 37 per ton for Continental. The material is the same.

Dr. Matthai.—What they really ask is that this should be raised to allow for wastage. Taking 10 per cent. for wastage, that would raise the duty to Rs. 28.6 on British and Rs. 40.7 on Continental.

Mr. Woodcock.—Yes, the difference is exactly the same on the material used as on the finished dogspikes.

President.—At present the engineering firms out here do a considerable amount of business in dogspikes and you think that this small increase in duty would help them?

Mr. Woodcock.—I think it would.

President.—So far as your firm is concerned you support that?

Mr. Woodcock.—Yes. These are only bought by the railways.

President.—Messrs. Henry Williams (India) Limited's practice in regard to the manufacture of dogspikes seems to be not so good as the other engineering firms. Although they don't mention the percentage of wastage, they suggest that the duty on British steel should be raised from Rs. 26 to Rs. 32, Rs. 6 on Rs. 26 is something like 22 per cent. of wastage and a corresponding increase in the duty on Continental from Rs. 37 to Rs. 44. That works out to 22 per cent. So far as your firm is concerned you think that a duty of Rs. 28 and Rs. 40 would be approximately correct?

Mr. Woodcock.—That would be barely 10 per cent. It would be better to have Rs. 29 and Rs. 41. In our opinion of course the more the duty is raised, the better it would be for the manufacturers out here and a larger chance they would have against these Continental firms who have got very expensive machinery and can turn them out extremely cheaply. The higher the duty, the better the local manufacturers would be able to deal with them. I am not definitely suggesting either Rs. 28 or Rs. 29, but possibly Messrs. Henry Williams' figure would leave a greater margin of protection for the people out here.

President.—You do definitely say that the wastage is 10 per cent.?

Mr. Woodcock.—Approximately.

President.—All the stretcher bars are spring steel?

Mr. Woodcock.—Yes. With regard to stretcher bars, Messrs. Henry Williams are in a very much better position to explain than we are. We buy quite a number of them from Messrs. Henry Williams.

President.—They turn them out on a large scale?

Mr. Woodcock.—Yes, they have some patent stretcher bars, which are taken by a good many of the railways.

President.—Do they do any structural work?

Mr. Woodcock.—I don't know.

President.—Now let us take gibs and cotters. These are manufactured almost entirely in India.

Mr. Woodcock.—Yes. They have been in the last year or two to our knowledge. We ourselves have made some and the last Railway Board's order was also placed in this country.

President.—Why does not the Continent compete in this particular line? Gibs and cotters are used in connection with cast iron sleepers.

Mr. Woodcock.—Gibs and cotters are both made from plates or bars about $\frac{1}{2}$ inch thick.

President.—Gibs are fixed on to tie bars?

Mr. Woodcock.—Yes.

President.—Then on the one side the gib is fixed into the tie bar and on the other into the cast iron plate?

Mr. Woodcock.—Yes, the tie bar goes through the sleeper and the cotter is put at the other end.

President.—What is the reason for the Continent not competing in this particular line?

Mr. Woodcock.—In the case of orders that we have had, we merely obtained them owing to the local railways requiring them urgently and not because we are able to compete with the imported material. I don't think that the Continent were given the chance of quoting, because immediate supply was needed.

President.—I suppose the price for this is very low?

Mr. Woodcock.—It is low.

President.—The actual manufacturing costs must be very low.

Mr. Woodcock.—Yes. One recent order for cotters was placed at Rs. 200 a ton in India.

President.—That leaves you Rs. 43 for handling your steel and manufacturing charges and so on.

Mr. Woodcock.—They are quite cheap to manufacture.

President.—Apparently you are able to survive in spite of the 37 per cent. duty on mild steel bars in this case?

Mr. Woodcock.—We have not obtained the recent orders. Those have gone to the Calcutta side. I think the Tata Iron and Steel Company have got those orders.

President.—Do Tatas make these?

Mr. Woodcock.—Yes and another firm, I believe, have obtained large orders from the Railway Board.

President.—I believe they have certain special selling arrangements with Tatas. I don't think engineering firms have a chance of competing.

Mr. Woodcock.—They are in a better position to give you information than we are. They make fairly substantial quantities. In almost every case the Continental competition does not come into the picture at all.

President.—Supposing we were to raise the duty as suggested to Rs. 40 a ton, so far as I can see that would not affect your price or the price which the railways would have to pay.

Mr. Woodcock.—It would not affect us under the conditions ruling during the last 12 months.

President.—What it comes to in fact is that it might be considered an effective move to prevent Continental competition springing up in the near future?

Mr. Woodcock.—Quite. When we made these, we used Tatas material.

President.—As far as the present position is concerned, it makes really no difference whether the duty is raised or not.

Mr. Woodcock.—Quite.

President.—I suppose on general principles you would like to see it raised in case the Continental competition starts.

Mr. Woodcock.—Yes.

President.—Have you heard from the Engineering Association?

Mr. Woodcock.—We had a wire about a week ago suggesting that we should reply direct to you. We have not heard their views, but we presume that the views are not unanimous.

Dr. Matthai.—I think in the first communication that you sent us, you definitely supported Messrs. Henry Williams' application.

Mr. Woodcock.—We didn't go into details of all the different articles that were raised by them. We generally supported them.

Dr. Matthai.—Since then you have considered the question more carefully?

Dr. Woodcock.—Since then we have gone into each individual article. In certain cases we have supported and in certain others, we haven't.

Dr. Matthai.—You don't support them on the question of rivets?

Mr. Woodcock.—No. We don't support them there. In one or two other cases we are not in as good a position as some of the firms on the Calcutta side, because we don't manufacture the articles.

Dr. Matthai.—From this morning's examination, I gather the only thing about which you make any definite proposal is chrome steel points and crossings.

Mr. Woodcock.—Yes and also dogspikes.

President.—Fishbolts?

Mr. Woodcock.—Yes.

Dr. Matthai.—If we turn down the proposal about fishplates and rivets and also all these other things, but accept your proposal about chrome steel points and crossings. I take it that a substantial part of your case is met?

Mr. Woodcock.—Yes, most of it; but we would very much like to see the case of fishbolts and dogspikes met also.

Dr. Matthai.—If we increased the duty on dogspikes and fishbolts and similar things and thus raised the burden on the railways in the country, that would be an objection of the same kind that engineering firms have to the application of Messrs. Henry Williams about rivets. But you don't mind that?

Mr. Woodcock.—Would it increase the burden to the same extent on railways? Because after all we always argue with the railways the more we are kept going the more traffic they will get.

Dr. Matthai.—I can imagine Railway engineers taking the line that an increase of one rupee per ton of railway material is sufficiently serious.

Mr. Woodcock.—On the other hand if by enabling these orders to be kept here we give them so much more traffic in the way of pig iron, coke, materials to and from the works, it might not be necessary for them to increase the rates. If the works out here—ours and those similar to ours—were closed it would be a serious matter for the railways.

The Hukumchand Electric Steel Works, Calcutta.

Letter No. 577, dated the 25th July, 1930, from the Secretary, Tariff Board, Town Hall, Bombay.

I am directed to refer to your written representation, dated 19th April, 1926, given to the Indian Tariff Board in the course of the Statutory Enquiry into the Steel Industry. In that representation you have stated that you were satisfied that you could produce spring steel which would find a ready market in India.

I am to enquire whether in fact you do now produce spring steel and if so how much has been produced and sold and at what prices during the last three years.

Letter No. 93/34, dated the 5th August, 1930.

With reference to your letter No. 577 of the 25th ultimo, we have much pleasure in enclosing a statement showing our production, sales and prices per cwt.

We also enclose a list of our stock of spring steel as on 1st August, 1930. You will note that our production greatly exceeds our sales due to the fact that we cannot compete with the prices of imported Continental spring steel. We are still producing mainly to meet the demands of Government railways.

Our spring steel has been sold to the leading railways in India; as a matter of fact Government railways are our largest buyers. We have also sold a certain quantity to the Indian Standard Wagon Companies Limited who are manufacturers. We would mention that we have not received a single conflicting report as to the quality of our steel.

We would also mention that we have received a communication from the Chief Controller of Standardization, Railway Board, informing us that the inclusion of Electrically Melted Spring Steel for Laminated Springs has already been considered in the new issue of the I. R. S. Specification which are shortly to be published.

Any further information you may require we shall be only too pleased to give it to you.

Enclosure No. 1.

Stock of spring steel die blocks on 1st August, 1930.

Particulars.	Stock on 1st August, 1930. Cwt. Qr. Lbs.
Flat Spring Steel—	
$\frac{3}{4}$ " $\times$ $\frac{1}{2}$ "	16 1 13
$\frac{5}{8}$ " $\times$ $\frac{3}{4}$ "	2 3 16
$\frac{7}{8}$ " $\times$ $\frac{1}{2}$ "	5 1 11
$2\frac{1}{2}$ " $\times$ $\frac{1}{2}$ "	9 0 14
$2\frac{1}{2}$ " $\times$ $\frac{3}{4}$ "	3 3 4
$2\frac{1}{2}$ " $\times$ $1\frac{1}{2}$ "	3 3 8
$2\frac{1}{2}$ " $\times$ $1\frac{3}{4}$ "	22 1 23
$2\frac{1}{2}$ " $\times$ $2\frac{1}{2}$ "	81 3 14
$3\frac{1}{2}$ " $\times$ $1\frac{1}{2}$ "	52 0 27
$3\frac{1}{2}$ " $\times$ $1\frac{3}{4}$ "	183 3 16
$3\frac{1}{2}$ " $\times$ $2\frac{1}{2}$ "	5 3 22

Particulars.	Stock on 1st August, 1930. Cwt. Qr. Lbs.
Flat Spring Steel—contd.	
$3\frac{1}{2}$ " $\times$ $2\frac{1}{2}$ "	402 0 14
$3\frac{1}{2}$ " $\times$ $3\frac{1}{2}$ "	1,116 3 16
$3\frac{1}{2}$ " $\times$ $4\frac{1}{2}$ "	47 3 5
$3\frac{1}{2}$ " $\times$ $5\frac{1}{2}$ "	13 2 10
$3\frac{1}{2}$ " $\times$ $6\frac{1}{2}$ "	173 3 9
$3\frac{1}{2}$ " $\times$ $7\frac{1}{2}$ "	548 2 18
$3\frac{1}{2}$ " $\times$ $8\frac{1}{2}$ "	50 1 27
$3\frac{1}{2}$ " $\times$ $9\frac{1}{2}$ "	98 3 6
$3\frac{1}{2}$ " $\times$ $10\frac{1}{2}$ "	164 0 0
$4\frac{1}{2}$ " $\times$ $1\frac{1}{2}$ "	864 0 11
$4\frac{1}{2}$ " $\times$ $2\frac{1}{2}$ "	166 0 2
$4\frac{1}{2}$ " $\times$ $3\frac{1}{2}$ "	268 0 14
$4\frac{1}{2}$ " $\times$ $4\frac{1}{2}$ "	449 1 2
$4\frac{1}{2}$ " $\times$ $5\frac{1}{2}$ "	80 0 20
$4\frac{1}{2}$ " $\times$ $6\frac{1}{2}$ "	146 2 12
$5\frac{1}{2}$ " $\times$ $1\frac{1}{2}$ "	4 1 8
Round Spring Steel, $1\frac{1}{2}$ "	
Round "D" Class Steel—	
$1\frac{1}{2}$ "	33 0 1
$2\frac{1}{2}$ "	86 2 17½
$4\frac{1}{2}$ "	32 1 22
	5,134 2 18½
Die Steel Block—	
$11\frac{1}{2}$ " $\times$ $1\frac{1}{2}$ " (1)	0 2 14
$12\frac{1}{2}$ " $\times$ $14\frac{1}{2}$ " $\times$ $18\frac{1}{2}$ " (1)	7 2 21
$14\frac{1}{2}$ " $\times$ $14\frac{1}{2}$ " $\times$ $14\frac{1}{2}$ " (2)	14 2 17
$7\frac{1}{2}$ " $\times$ $12\frac{1}{2}$ " $\times$ $18\frac{1}{2}$ " (2)	8 2 0
$36\frac{1}{2}$ " $\times$ $12\frac{1}{2}$ " $\times$ $12\frac{1}{2}$ " (1)	15 2 13
$14\frac{1}{2}$ " $\times$ $10\frac{1}{2}$ " $\times$ $10\frac{1}{2}$ " (2)	7 2 9
$12\frac{1}{2}$ " $\times$ $12\frac{1}{2}$ " $\times$ $14\frac{1}{2}$ " (2)	10 3 5
$27\frac{1}{2}$ " $\times$ $12\frac{1}{2}$ " $\times$ $12\frac{1}{2}$ " (2)	20 3 21
$12\frac{1}{2}$ " $\times$ $12\frac{1}{2}$ " $\times$ $10\frac{1}{2}$ " (2)	8 0 25
	94 2 13
	5,229 1 3½

Enclosure No. 2.

Statement showing the quantity of spring steel produced and sold during the last three years from April, 1927 to March, 1930.

Date and Year.	Quantity produced. Cwt. Qr. Lbs.	Quantity sold. Cwt. Qr. Lbs.	Sold per cwt. Rs. A. P.
April, 1927	345 2 26	29 1 7	11 7 0
May, 1927	274 1 26	800 1 23	10 15 3
June, 1927	616 2 19	339 3 3	11 0 0
July, 1927	826 1 20	915 3 21	10 12 0
August, 1927	685 2 21	441 0 12	10 15 0
September, 1927	1,283 1 15	1,312 2 0	10 0 0

Date and Year.	Quantity produced. Cwt. Qr. Lbs.	Quantity sold. Cwt. Qr. Lbs.	Sold per cwt. Rs. A. P.
October, 1927		38 3 15	11 4 0
November, 1927	644 2 16	801 3 19	10 8 0
December, 1927	557 1 12	616 2 21	11 7 0
January, 1928	878 2 6	145 3 17	11 0 0
February, 1928	2,016 0 19	486 3 13	18 7 0
March, 1928	660 2 0	317 2 12	12 6 0
April, 1928	1,238 2 0	21 3 0	12 12 0
May, 1928	1,021 3 12	206 2 10	11 8 0
June, 1928		173 0 23	11 12 0
July, 1928	980 0 25	1,463 0 12	12 10 0
August, 1928	760 2 10	268 1 4	11 5 0
September, 1928	351 0 15	150 3 0	11 2 0
October, 1928	179 2 9	163 3 18	12 8 0
November, 1928	799 2 6	233 0 6	11 0 0
December, 1928	737 3 14	811 3 4	10 12 0
January, 1929	464 2 13	913 2 10	10 12 0
February, 1929	546 0 18	600 3 11	10 12 0
March, 1929	599 0 20	505 0 19	11 3 0
April, 1929	617 2 20	291 2 3	10 12 0
May, 1929	387 2 17	288 1 6	10 12 0
June, 1929		419 2 15	10 15 0
July, 1929	75 3 22	131 2 14	10 8 0
August, 1929		60 2 8	10 10 0
September, 1929	127 0 27	340 1 6	10 8 0
October, 1929	141 3 17	50 2 20	10 8 0
November, 1929	83 3 27	75 0 15	10 5 0
December, 1929	27 0 21	74 1 13	10 8 0
January, 1930		22 2 12	11 0 0
February, 1930	16 1 10	21 1 9	10 8 0
March, 1930		40 2 21	10 3 0
	17,746 3 7	13,575 3 2	

Exors James Mills Limited, Bombay.

Letter No. M-4167, dated the 19th August 1930.

With reference to your letter No. 510, dated 5th ultimo, a copy of which you left with us a few days ago, we beg to give the following information:—

(1) *Class of Steel*—

B. S. S. 24, Specification No. 8, Class 'B' (.06 per cent. sulphur and phosphorus).
 or B. S. S. 32, Grade 2 (Carbon 0.25 per cent. maximum, sulphur phosphorus 0.06 per cent. maximum).
 or Special Steel (Carbon 12/20 per cent., Manganese 40/80 per cent., silicon 20 per cent. maximum, sulphur and phosphorus .05 per cent. maximum).

Price—Rs. 150 per ton and upwards, c.i.f.

- (2) *Quantity of Steel used per ton of finished article*.—The same.
- (3) *Rate of Duty on Steel*.—Rs. 26 per ton.
- (4) *Other materials used if any*.—None. Duty on finished article 10 per cent.
- (5) *Present price of finished article, c.i.f.* Rs. 200 per ton and upwards according to selected shape and size.
- (6) *Principal use of article in India*.—For Railway Rolling Stock and permanent way.
- (7) *Company's output in the last 3 years*.—Unlimited. We supply the World's markets.

We shall be pleased to call and discuss this matter further with you, if desired.

Indian Engineering Association, Calcutta.

Letter No. 111-I. E., dated the 31st July, 1930.

I have the honour to refer to your letter No. 461, dated 19th June, 1930, with which you forwarded a copy of the resolution of the Government of India in the Commerce Department No. 38-T. (16), dated 15th May, 1930. This refers to an application by Messrs. Henry Williams Ltd., in which it is stated that the manufacture of the marginally noted articles is hampered by the fact that the import duties on the manufactured articles are lower than, equal to, or insufficiently above, the protective duties levied on the materials required for their manufacture, and asking that the Tariff Board may be directed to enquire into the question whether higher duties should be imposed on all or any of the articles mentioned. You ask for an expression of this Association's views on the subject.

2. Your letter and the resolution enclosed in it were issued in circular form to the members of this Association for an expression of their views. The response to this reference to members has revealed diversity of opinion and the Committee of this Association feel that the members interested should be advised to make representation direct to you.

Calcutta Import Trade Association.

Letter No. 88-M., dated the 7th July, 1930.

I have the honour to refer to the notification which appeared in the *Indian Trade Journal* publishing Resolution No. 38-T. (16), dated the 15th May, 1930, by the Government of India in the Department of Commerce.

This resolution was to the effect that a representation had been received from Messrs. Henry Williams (India) Limited stating that the manufacture in India of the articles specified in the margin is hampered by the fact that the import duties on the manufactured articles are lower than, equal to or insufficiently above the protective duties levied on the materials required for their manufacture; and that the Tariff Board has been requested to examine the representation and make such recommendations as it deems fit.

- (1) Chrome steel points and crossings.
- (2) Bearing plates.
- (3) Fish bolts.
- (4) Rivets.
- (5) Bolts and nuts.
- (6) Dog spikes.
- (7) Stretcher bars.
- (8) Gibs and cotters.

2. The Committee of the Calcutta Import Trade Association representing the largest importing firms in India, direct me to state at the outset that they are entirely opposed to the grant of additional duties on these materials. It throws a burden upon an important branch of the Import Trade of the merchants in this country which would result in a considerable increase in the cost of railway development and internal communication. It appears to the Committee that Messrs. Henry Williams (India) Limited (themselves large importers of points and crossings during the last few years) desire to obtain advantages similar to those enjoyed by the Tata Iron and Steel Company although they cannot claim to be developing an indigenous industry.

3. I would direct attention to the requirements laid down by the Indian Fiscal Commission, the observance of which the Government hold to be necessary safeguards when any application for protection is made. These are:—

- (a) that the industry possesses natural advantages;
- (b) that without the help of protection it is not likely to develop at all or not so rapidly as is desirable; and
- (c) that it will eventually be able to face world competition without protection.

The Committee greatly doubt if the application under consideration fulfils any of these essential requirements. It is admitted that the guiding principle in the grant of any measure of protection is the fostering of Indian industrialism and not an industrialism in India carried on and controlled by non-Indians. Messrs. Williams are a private firm with a directing board composed of three Europeans, and this lends additional force to the Committee's contention that extra duties should not be imposed as requested by this firm.

4. As I have previously stated the additional cost to the Government of India, should the duty on these articles be increased, would prove burdensome, and this statement is strengthened and intensified when it is remembered that there exists in India no factory capable of producing even an appreciable percentage of the requirements of the Indian Stores Department. Engineering firms themselves must admit the truth of this statement, and a study of the import lists shows that many of these firms to complete contracts in time must import such articles as bolts, nuts and rivets from firms abroad. Nor must this be taken as a necessary procedure because of price, for the Indian Stores Department has bought on competitive tender bolts in India, made in India, at a lower price than importers quoted. Recourse is had to manufacturers abroad because Indian firms are not able to cope with the demands of consumers. The statement therefore that under the present scale of duty the Indian manufacturers cannot compete with imported fabricated items requires careful study and the Committee doubt whether such a statement can be established. The Tariff Board established in 1926 to re-examine the measure of protection afforded the various articles by the Steel Industry (Protection) Act, 1924, and by Act VIII of 1926 examined fully the representations made by Indian manufacturers that it was impossible for the Indian product to compete successfully with importers of fabricated steel and that orders which should go to Indian firms were placed abroad. Attention is drawn to the section of their report dealing with this matter from which it will be observed that no evidence could be adduced in support of this statement and the Board observed that much of the evidence demonstrated that orders were not lost to Indian manufacturers on account of price but because of their inability to cope in any great degree with the requirements of consumers.

5. I would repeat once more the desire of the Committee of this Association that you place on record their strong protest against, and their defi-

nite opposition to, any increases in duty on the articles mentioned and they trust that the Tariff Board will carefully consider these views and decide against any further increase in duty.

Letter No. 604, dated the 31st July, 1930, from the Secretary, Tariff Board.

To

The Agents—

1. Assam Bengal Railway, Chittagong.
2. East Indian Railway, Calcutta.
3. Great Indian Peninsula Railway, Bombay.
4. Bombay, Baroda and Central India Railway, Bombay.
5. North-Western Railway, Lahore.
6. Bengal-Nagpur Railway, Calcutta.
7. Eastern Bengal Railway, Calcutta.
8. South Indian Railway, Trichinopoly.
9. Madras and Southern Mahratta Railway, Madras Central.
10. Burma Railways, Rangoon.
11. His Exalted Highness the Nizam's Guaranteed State Railways, Secunderabad.
12. Rohilkund and Kumaun Railway.
13. Bengal and North-Western Railway, Gorakhpur.

I am directed to invite your attention to the Government of India, Commerce Department, Resolution No. 38-T. (16), dated 15th May, 1930, a copy of which I enclose herewith. The Tariff Board would be grateful if you would supply the following information with regard to each item specified in the Resolution:—

- (i) The quantity imported and the price paid for such imports in each of the last three years.
- (ii) The quantity purchased in India and the price paid for such purchases in each of the last three years.

With regard to the price paid for imported article it would be of great assistance to the Board if you could show separately the cost of the article minus duty, the rate of duty payable, the duty actually paid and the total cost in each case.

Great Indian Peninsula Railway.

A.—WRITTEN.

(1) *Letter No. 13858-K/13, dated the 29th August, 1930.*

In continuation of this office letter No. 13858/K/6, dated the 15th instant, I am directed to send herewith the undermentioned statements giving the information called for in your letter No. 604 of 31st July 1930:—

- (i) Statement A relating to quantities specially imported by this Railway.
- (ii) Statement B relating to imported articles purchased by the railway in India.

A.—Statement showing the quantities imported on Home Indents and prices, etc., paid, of stores referred to in Tariff Board's letter No. 604 of 31st July 1930 to the Agent, G. I. P. Railway, during each of the three financial years 1927-28, 1928-29 and 1929-1930.

Description.	1927-1928.						Total landed cost.
	Quantity.	Invoice value.	Freight and other Home charges.	Rate of Customs duty payable.	Customs duty paid.	Other Indian charges.	
		Rs.	Rs.		Rs.	Rs.	Rs.
Chrome steel crossings .	..	..	..	10 % <i>ad valorem</i> .	..	..	..
Chrome steel switches .	..	..	..	10 % <i>ad valorem</i> .	..	..	..
Bearing plates .	..	..	..	..	..	..	..
Fish bolts .	Tons 760	1,35,146	14,189	10 % <i>ad valorem</i> .	15,294	8,231	1,72,860
Rivets for Permanent way.	..	No consignments of rivets for Permanent Way were received during the year.					
Rivets for purposes other than Permanent way.	Cwts. 2,195	15,004	2,567	10 % <i>ad valorem</i> on tariff value @ Rs. 10 per cwt.	2,226	990	20,787
Bolts and nuts for Permanent way :—	Tons 369	44,419	5,900	*10 % <i>ad valorem</i> .	5,689	2,800	58,808
Bolts chair with nuts and washers.	No. 5,981	4,325	266	10 % <i>ad valorem</i> .	468	253	5,311
Bolts crossing .	..	..	..	..	..	..	..
Bolts heel .	Tons 19	2,270	321	10 % <i>ad valorem</i> .	261	143	2,995
Bolts, sleeper end with nuts and washers.	Cwts. 2,244	31,959	3,374	10 % <i>ad valorem</i> .	3,452	1,939	40,724
Bolts and nuts for purposes other than Permanent way.	Tons 113	15,524	1,846	*Rs. 37 per ton.	3,645	1,051	22,036
Dog spikes .	..	..	..	..	..	..	..
Stretcher bars .	Tons 3	740	66	10 % <i>ad valorem</i> .	81	41	931
Gibs .	..	..	..	10 % <i>ad valorem</i> .	..	..	..
Cotters .	7	1,706	141	10 % <i>ad valorem</i> .	186	102	2,135

NOTES.—(1) The rate of Customs duty, viz., 10% *ad valorem*, shown against the item of rivets for the purposes other than Permanent Way has been charged for not on the invoice value but on the tariff value which is fixed at Rs. 10 per cwt.
 (2) The rate of Customs duty payable marked* against the item of Bolts chair with nuts and washers has not been uniform for all consignments. Most of the consignments have been charged for at 10% *ad valorem* and a few consignments at Rs. 2 per cwt.
 (3) The rate of Customs duty payable marked* against the item of Dog spikes has not been uniform for all consignments. Consignments of non-British manufacture have been charged for at the rate of Rs. 37 per ton and those of British manufacture at Rs. 36 per ton.

A.—Statement showing the quantities imported on Home Indents and prizes, etc., paid, of stores referred to in Tariff Board's letter No. 604 of 31st July 1930 to the Agent, G. I. P. Railway, during each of the three financial years 1927-28, 1928-29 and 1929-30—contd.

Description.	Quantity.	1928-29.					Total landed cost.
		Invoice value.	Freight and other Home charges.	Rate of Customs duty payable.	Customs duty paid.	Other Indian charges.	
		Rs.	Rs.		Rs.	Rs.	Rs.
Chrome steel crossings .	No. 220	82,120	8,864	10% <i>ad valorem</i> .	9,108	5,004	1,05,096
Chrome steel switches .	Sets 62	36,494	3,825	10% <i>ad valorem</i> .	4,037	2,217	46,573
Bearing plates .	..	..	..	..	..	..	..
Fish bolts .	Tons 235	39,439	4,354	10% <i>ad valorem</i> .	4,423	2,410	50,626
Rivets for Permanent Way.	..	No consignments of rivets for Permanent Way were received during the year.					
Rivets for purposes other than Permanent Way.	3,004	21,470	3,560	10% <i>ad valorem</i> on tariff value at Rs. 10 per cwt.	3,009	1,402	29,441
Bolts and nuts for Permanent Way :—	Tons 116	14,819	1,939	*Rs. 2 per cwt.	4,637	1,070	22,465
Bolts chair with nuts and washers.	No. 2,625	3,093	342	10% <i>ad valorem</i> .	348	189	3,972
Bolts crossing .	..	..	..	..	..	..	..
Bolts heel .	1,225	1,390	165	10% <i>ad valorem</i> .	155	85	1,785
Bolts, sleeper end with nuts and washers.	..	..	..	..	..	..	..
Bolts and nuts for purposes other than Permanent Way.	..	..	..	..	..	..	..
Dog spikes .	Tons 9	1,104	149	†Rs. 37 per ton.	333	79	1,664
Stretcher bars .	..	..	..	..	..	..	..
Gibs .	Tons 3	607	59	10% <i>ad valorem</i> .	66	37	769
Cotters .	31	5,306	607	10% <i>ad valorem</i> .	593	325	6,831

NOTES.—(1) The rate of Customs duty, viz., 10% *ad valorem*, shown against the item of rivets for the purposes other than Permanent Way has been charged for not on the invoice value but on the Tariff value which is fixed at Rs. 10 per cwt.
 (2) The rate of Customs duty payable marked* against the item of Bolts chair with nuts and washers has not been uniform for all consignments. Most of the consignments have been charged for at 10% *ad valorem* and a few consignments at Rs. 2 per cwt.
 (3) The rate of Customs duty payable marked* against the item of Dog spikes has not been uniform for all consignments. Consignments of non-British manufacture have been charged for at the rate of Rs. 37 per ton and those of British manufacture at Rs. 36 per ton.

A.—Statement showing the quantities imported on Home Indents and prices, etc., paid, of stores referred to in Tariff Board's letter No. 604 of 31st July 1930 to the Agent, G. I. P. Railway, during each of the three financial years 1927-28, 1928-29 and 1929-30—concl'd.

Description.	1929-1930.						
	Quan- tity.	Invoice value.	Freight and other Home charges.	Rate of Customs duty payable.	Cus- toms duty paid.	Other Indian char- ges.	Total landed cost.
	No.	Rs.	Rs.		Rs.	Rs.	Rs.
Chrome steel crossings .	6	2,200	188	10 % <i>ad</i> <i>valorem</i> .	243	132	2,763
Chrome steel switches .	..	..	..	..	..	..	..
Bearing plates .	..	..	..	..	..	..	..
Fish bolts .	193	37,211	3,117	10 % <i>ad</i> <i>valorem</i> .	4,157	2,224	46,709
Rivets for Permanent Way.	..	No consignments of rivets for Permanent Way were received during the year.					
Rivets for purposes other than Permanent Way.	Cwts. 1,992	13,564	2,343	10 % <i>ad</i> <i>valorem</i> on tariff value at Rs. 10 per cwt.	1,992	894	18,798
Bolts and nuts for Per- manent Way :—	Tons						
Bolts chair with nuts and washers.	87	11,607	1,389	* 10 % <i>ad</i> <i>valorem</i> .	1,318	716	15,030
Bolts crossing .	..	..	..	..	..	..	..
Bolts heel .	..	..	..	..	..	..	..
Bolts, sleeper end with nuts and washers.	..	..	..	..	..	..	..
Bolts and nuts for pur- poses other than Per- manent Way.	..	..	..	..	..	..	..
Dog spikes .	10	2,109	253	† Rs. 37 per ton.	371	137	2,870
Stretcher bars .	..	..	..	..	..	..	..
Gibs .	32	5,195	375	10 % <i>ad</i> <i>valorem</i> .	588	308	6,466
Cotters .	..	..	..	..	..	..	..

- Notes.—(1) The rate of Customs duty, viz., 10% *ad valorem*, shown against the item of rivets for the purposes other than Permanent Way has been charged for not on the invoice value but on the Tariff value which is fixed at Rs. 10 per cwt.
- (2) The rate of Customs duty payable marked* against the item of Bolts chair with nuts and washers has not been uniform for all consignments. Most of the consignments have been charged for at 10% *ad valorem* and a few consignments at Rs. 2 per cwt.
- (3) The rate of Customs duty payable marked* against the item of Dog spikes has not been uniform for all consignments. Consignments of non-British manufacture have been charged for at the rate of Rs. 37 per ton and those of British manufacture at Rs. 36 per ton.

B.—Statement of purchases made during 3 official years commencing 1st April 1927 to 31st March 1930.

Description.	1927-1928.	1928-1929.				
		Date on which taken to account.	Quantity.	Rate.	Per	Amount.
				Bs. A.		Bs. A.
Crossings "Chrome" steel acute rail complete with check rails and other fittings, 1 in 8½, 90 lbs.	Nil	21-12-28 10-1-29 6-2-29 18-2-29	30 40 20 50	458 0 458 0 458 0 458 0	each " " "	13,740 0 18,320 0 9,160 0 22,900 0
Ditto	..	..	..	..	..	..
Ditto	..	..	..	..	..	..
Crossings "Chrome" steel obtuse angle complete with check rails and other fittings, 1 in 8½, 90 lbs.	Nil	6-2-29	20	378 8	each	7,576 0
Ditto	Nil	6-2-29	11	378 8	"	4,163 8
Ditto	Nil	18-2-29	10	378 8	"	3,785 0
Crossings Chrome steel acute angle 1 in 12.	Nil	..	..	..	..	..
Ditto	..	..	..	..	..	..
Switches Chrome steel 21 ft. complete 90 lbs.	Nil	18-2-29	52 Sets	689 0	set	35,828 0
Ditto	..	..	..	..	..	..
Ditto	..	..	..	..	..	..
Switches Chrome steel 15'-6" complete 90 lbs. with slide chairs stud blocks and bolts.	Nil	21-12-28	35 Sets	573 8	set	20,072 8
Ditto	Nil	10-1-29	40 "	573 8	"	22,940 0
Ditto	Nil	6-2-29	20 "	573 8	"	11,470 0
Ditto	Nil	6-2-29	18 "	573 8	"	10,323 0
Ditto	Nil	18-2-29	50 "	573 8	"	28,675 0
Ditto	..	..	..	..	..	..
Ditto	..	..	..	..	..	..

B.—Statement of purchases made during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	1929-1930.				
	Date on which taken to account.	Quantity.	Rate.		Amount.
			Ra.	A. P.	
Crossings "Chrome" steel acute rail complete with check rails and other fittings, 1 in 8½, 90 lbs.	..	..	..	..	..
Ditto	7 10 29	30	440	9 7	13,218 0
Ditto	2 12 29	10	440	9 7	4,406 0
Crossings, "Chrome" steel obtuse angle complete with check rails and other fittings, 1 in 8½, 90 lbs.	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Crossings Chrome steel acute angle 1 in 12.	26 10 29	40	503	5 6	20,133 12
Ditto	2 12 29	20	503	5 6	10,066 14
Switches Chrome steel 21 ft. complete 90 lbs.	..	..	..	..	..
Ditto	26 10 29	40 Sets	667	9 7	26,703 15
Ditto	2 12 29	20	667	9 7	13,332 0
Switches Chrome steel 15'—6" complete 90 lbs. with slide chairs stud blocks and bolts.	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	7 10 29	30 Sets	553	9 7	16,606 0
Ditto	2 12 29	10 ..	553	9 7	5,536 0

B.—Statement of purchases made during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	1927-1928.	1928-1929.			
		Date on which taken to account.	Quantity.	Rate.	Per
Bearing plates M. S. 90 lbs to drgs. No. 55510 to 55513—	Nd		T. O. Q. Lb.	Rs. A. P.	Rs. A.
17½" x 7" No. 14		21-1-29	25		
17½" x 7" No. 27		21-1-29	300		
15½" x 7" No. 28		21-1-29	200		
17½" x 7" No. 29		21-1-29	200		
16½" x 7" No. 25		21-1-29	600	9 2 3	Cwt. 3,941 0
17½" x 7" No. 26		21-1-29	600		
17½" x 7" No. 12		21-1-29	50		
17½" x 7" No. 13		21-1-29	50		
			2,025— 21 11 0 17		
Bearing plates mild steel 90 lbs. ½" thick.	Nd	..	..	..	..
Bearing plates M. S. 10" x 9" to drg. No. 61275 for 90 lbs. R. A. F. rails.	Nd	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Bearing plates M. S. ½" thick 90 lbs. 9" x 7" to drg. No. 54516.	Nd	25-5-28	25,000— 142 14 1 12	191 8 0 —9 9 2½	Ton Cwt. 27,330 7
Ditto	Nd	21-12-28	15,000— 82 0 2 14	8 4 4	Cwt. 13,569 5
Ditto	..	..	..	..	..

B.—Statement of purchases made during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	1929-1930.				
	Date on which taken to account.	Quantity.	Rate.	Per	Amount.
		T. C. Q. Lb.	Rs. A.		Rs. A.
Bearing plates M. S. 90 lbs. to drg. No. 55510 to 55513—					
17½" × 7" No. 14 .					
17½" × 7" No. 27 .					
15½" × 7" No. 28 .					
17½" × 7" No. 29 .					
16½" × 7" No. 25 .					
17½" × 7" No. 26 .					
17½" × 7" No. 12 .					
17½" × 7" No. 13 .					
Bearing plates mild steel 90 lbs. ½" thick.	10-12-29	12— 0 2 2 25	19 8	Cwt.	52 12
Bearing plates M. S. 10" × 9" to drg. No. 61275 for 90 lbs. R. A. F. rails.	4-4-29	30,000— 183 19 3 8	7 14	"	26,978 9
Ditto .	4-4-29	25,000— 154 9 3 19	7 14	"	24,233 2
Ditto .	4-4-29	20,000— 122 19 3 4	7 14	"	19,370 13
Ditto .	4-4-29	15,000— 91 3 0 20½	7 14	"	14,257 9
Bearing plates M. S. ½" thick 90 lbs. 9" × 7" to drg. No. 54516.	8-11-29	170— 0 18 1 0	19 8	"	355 14
Ditto .	25-1-30	2,250— 12 11 0 13	18 0	"	3,264 8
Ditto .	24-3-30	7,807— 4 4 3 8	13 0	"	1,102 11

B.—Statement of purchases made during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	1927-1928.	1928-1929.				
		Date on which taken to account.	Quantity.	Rate.	Per	Amount.
			T. C. Q. Lb.	Rs. A.		Rs. A.
Bolts, fish, steel, square head round neck with hex. nuts for 90 lbs. rails 5' x 1' dia.	Nil	21-1-29	15,000 = 15 7 2 18	12 9	Cwt.	3,835 0
Ditto .	Nil	21-1-29	45,000 = 46 2 0 18	12 9	"	11,584 10
Ditto .	Nil	18-2-29	20,385 = 20 15 2 25	12 9	"	5,222 8

Description.	1929-1930.				
	Date on which taken to account.	Quantity.	Rate.	Per	Amount.
		T. C. Q. Lb.	Rs. A.		Rs. A.
Bolts, fish, steel, square head round neck with hex. nuts for 90 lbs. rails 5' x 1' dia.	..	..	..	..	..
Ditto .	..	..	..	..	..
Ditto .	..	..	..	..	..

B.—Statement of purchases made during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	1927-1928.				
	Date on which taken to account.	Quantity.	Rate.	Per	Amount.
			Rs. A.		Rs. A.
Spikes, dog $5\frac{1}{2}" \times \frac{1}{4}"$ for 90 lbs. section second hand purchased from N. G. S. Ry.	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Spikes, dog new for 90 and 80 lbs. section $5\frac{1}{2}" \times \frac{1}{4}"$ purchased from local firms.	7-9-27	$\left\{ \begin{array}{l} 6,875 \\ =C. Q. Lb. \\ 69-0-4 \end{array} \right\}$	12 7	Cwt.	858 10
Ditto	27-9-27	$\left\{ \begin{array}{l} 5,000 \\ =C. Q. Lb. \\ 45-1-24 \end{array} \right\}$	17 8	..	795 10
Ditto	8-10-27	$\left\{ \begin{array}{l} 500 \\ =C. Q. Lb. \\ 4-2-2 \end{array} \right\}$	17 8	..	79
Spikes, dog new $5\frac{1}{2}" \times \frac{1}{4}"$ for 90 lbs. section purchased from N. G. S. Ry.	..	..	..	..	..
Ditto	..	..	..	..	..

B.—Statement of purchases made during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	1928-1929.				
	Date on which taken to account.	Quantity.	Rate.	Per	Amount.
			Rs. A.		Rs. A.
Spikes, dog $5\frac{1}{2}" \times \frac{1}{4}"$ for 90 lbs. section second hand purchased from N. G. S. Ry.	28-2-29	$\left\{ \begin{array}{l} 68,000 \\ =T. C. Q. Lb. \\ 18-17-3-3 \end{array} \right\}$	6 15	Cwt.	2,620 13 ⁰
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Spikes, dog new for 90 and 80 lbs. section $5\frac{1}{2}" \times \frac{1}{4}"$ purchased from local firms.	22-9-28	$\left\{ \begin{array}{l} 60,100 \\ =T. C. Q. Lb. \\ 26-17-0-8. \end{array} \right\}$	9 4	Cwt.	4,967 15
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Spikes, dog new $5\frac{1}{2}" \times \frac{1}{4}"$ for 90 lbs. section purchased from N. G. S. Ry.	..	..	..	..	..
Ditto	..	..	..	..	..

B.—Statement of purchases made during 3 official years commencing
1st April 1927 to 31st March 1930—concl'd.

Description.	1929-1930.				
	Date on which taken to account.	Quantity.	Rate.	Per	Amount.
			Rs. A.		Rs. A.
Spikes, dog $5\frac{1}{2}'' \times \frac{1}{4}''$ for 90 lbs. section second-hand purchased from N. G. S. Ry.	30-4-29 {	64,080 =T. C. 17-16	6 15	Cwt.	2,489 12
Ditto	5-6-29 {	138,000 =T.C.Q. Lb. 28-8-2-19	6 15	"	5,318 12
Ditto	9-8-29 {	26,800 =T.C.Q. Lb. 7-8-3-16	6 15	"	1,032 15
Ditto	9-8-29 {	70,020 =T.C.Q. Lb. 10-9-0-0	6 15	"	2,698 11
Ditto	9-8-29 {	48,880 =T.C.Q. Lb. 13-11-2-6	6 15	"	1,883 14
Spikes, dog new for 90 and 80 lbs. section $5\frac{1}{2}'' \times \frac{1}{4}''$ purchased from local firms.	..	..	..	..	..
Ditto	..	..	..	..	..
Ditto	..	..	..	..	..
Spikes, dog new $5\frac{1}{2}'' \times \frac{1}{4}''$ for 90 lbs. section purchased from N. G. S. Ry.	9-8-29 {	768 =C. Q. Lb. 4-1-2	9 4	Cwt.	39 8
Ditto	9-8-29 {	14,845 =T. C. Q. Lb. 4-2-1-25	9 4	"	762 14

Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930.

Description.	1927-1928.	1928-1929.					
		Date on which taken to account.	Quantity purchased.		Rate.	Per	Amount.
			No.	Weight.			
				T. C. Q Lb.	Rs. A.		Rs. A.
Bolts crossing steel square head, round neck with lock nuts and two sq. taper washers each 60, 82, 90 and 100 lbs. section $12'' \times 1''$.	Ni	21-8-28	100	0 3 1 4	18 8	Cwt.	60 13.
Ditto	..	..	..	..	..	..	..
Ditto	..	..	..	..	..	..	..
Ditto	..	..	..	..	..	..	..
Ditto	..	..	..	..	..	..	..
Ditto $13'' \times 1''$	..	..	..	..	..	..	..
Ditto	..	..	..	..	..	..	..
Ditto	..	..	..	..	..	..	..
Ditto $13\frac{1}{2}'' \times 1''$	..	..	..	..	..	..	..
Ditto $14'' \times 1''$	..	..	..	..	..	..	..
Ditto $14'' \times 1''$	..	..	..	..	..	..	..
Ditto $15'' \times 1''$	..	..	..	..	..	..	..
Ditto $15'' \times 1''$	..	..	..	..	..	..	..
Bolts heel square head with sq. nuts and ferules and washers 60 and 82 lbs. section $7\frac{1}{4}''$ long $\times \frac{1}{4}''$ dia.	..	13-8-28	40	0 1 0 6	18 0	Cwt.	18 15
Ditto	..	21-8-28	50	Nil	0 8	each	25 0
Ditto	..	21-11-28	8	Nil	2 4	..	18 0
Ditto	..	31-1-29	350	0 9 * 1 14	24 0	Cwt.	225 0
				0 13 2 24	..	..	247 12

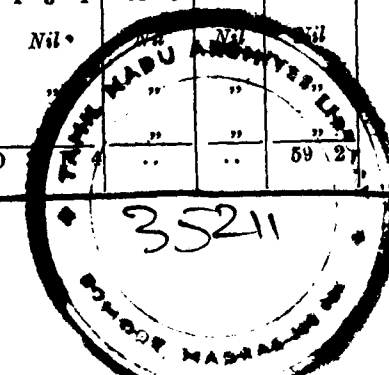
Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	1929-1930.					
	Date on which taken to account.	Quantity purchased.		Rate.	Per	Amount.
		No.	Weight.			
			T. C. Q. Lb.	Rs. A.		Rs. A.
Bolts crossing steel square head, round neck with lock nuts and two sq. taper washers each 69, 82, 90 and 100 lbs. section 12" x 1".	20-6-29	87	0 3 3 5	25 0	Cwt.	94 14
Ditto	3-8-29	100	0 4 1 4	25 0	"	107 2
Ditto	11-9-29	2	0 0 0 8½	28 0	"	2 1
Ditto	25-2-30	295	0 11 0 1	17 12	"	195 6
Ditto	25-2-30	75	0 3 1 14	19 8	"	65 13
Ditto 13" x 1"	3-8-29	100	0 4 2 0	25 0	"	112 8
Ditto	3-8-29	300	0 13 2 24	25 0	"	342 14
Ditto	25-2-30	100	0 3 3 16	17 12	"	69 2
Ditto 13½" x 1"	25-2-30	50	0 2 0 1	17 12	"	35 10
Ditto 14" x 1"	3-8-29	100	0 4 3 0	25 0	"	118 12
Ditto 14" x 1"	25-2-30	150	0 6 0 18	17 12	"	109 6
Ditto 15" x 1"	3-8-29	100	0 4 3 23	25 0	"	123 14
Ditto 15" x 1"	11-9-29	1	0 0 0 5	28 0	"	1 4
Bolts heel square head with sq. nuts and ferules and washers 69 and 82 lbs. section 7½" long x ¾" dia.	10-12-29	14	0 0 1 6	35 0	"	10 10
Ditto	..	..	..	..	..	..
Ditto	..	..	..	..	..	..
Ditto	..	..	..	..	..	..
	..	..	3 2 3 13½	..	..	1,389 4

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N31

Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

1927-1928.							1928-1929.
Description.	Date on which taken to account.	Quantity purchased.		Rate.	Per	Amount.	
		No.	Weight.				
			C. Q. Lbs.	Rs. A.		Rs. A.	
Bolts crossing steel square head round neck with lock nuts and two square taper washers each 90 and 100 lbs. section 2½"×1"	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Do. 2½"×1"	"	"	"	"	"	"	"
Do. 3"×1"	"	"	"	"	"	"	"
Do. 4"×1"	"	"	"	"	"	"	"
Do. 6½"×1"	"	"	"	"	"	"	"
Do. 7"×1"	"	"	"	"	"	"	"
Do. 7"×1"	"	"	"	"	"	"	"
Do. 8"×1"	"	"	"	"	"	"	"
Do. 8"×1"	"	"	"	"	"	"	"
Do. 8½"×1"	12-12-27	50	1 2 0	18 0	Cwt,	27 0	
Do. 8½"×1"	Nil	Nil	Nil	Nil	Nil	Nil	
Do. 8½"×1"	"	"	"	"	"	"	
Do. 8½"×1"	"	"	"	"	"	"	
Do. 8½"×1"	"	"	"	"	"	"	
Do. 9"×1"	"	"	"	"	"	"	
Do. 9"×1"	"	"	"	"	"	"	
Do. 9"×1"	"	"	"	"	"	"	
Do. 9½"×1"	"	"	"	"	"	"	
Do. 10"×1"	"	"	"	"	"	"	
Do. 10"×1"	"	"	"	"	"	"	
Do. 11"×1"	"	"	"	"	"	"	
Do. 11½"×1"	12-12-27	50	1 3 4	18 0	Cwt.	32 2	
Do. 11½"×1"	Nil	Nil	Nil	Nil	Nil	Nil	
Do. 11½"×1"	"	"	"	"	"	"	
Do. 11½"×1"	"	"	"	"	"	"	
Do. 11½"×1"	"	"	"	"	"	"	



Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

1929-1930.						
Description.	Date on which taken to account.	Quantity purchased.		Rate.	Per	Amount.
		No.	Weight.			
			C. Q. Lbs.	Rs. A.		Rs. A.
Bolts crossing, steel square head round neck with lock nuts and two square taper washers each 90 and 100 lbs. section 2½"×1"	25-2-30	40	1 0 13	22 0	Cwt.	24 9
Do. 2½"×1"	15-3-30	5	0 0 13	22 10	"	2 10
Do. 3"×1"	11-5-29	12	0 1 9	28 0	"	9 4
Do. 4"×1"	11-5-29	18	0 2 2	28 0	"	14 8
Do. 6½"×1"	25-2-30	200	5 1 12	17 12	"	95 1
Do. 7"×1"	11-9-29	1	0 0 3	28 0	"	0 12
Do. 7"×1"	25-2-30	55	1 2 1	17 12	"	26 12
Do. 8"×1"	11-9-29	1	0 0 3½	28 0	"	0 13
Do. 8"×1"	25-2-30	64	1 3 16	17 12	"	33 10
Do. 8½"×1"	11-5-29	50	1 3 18	25 0	"	47 12
Do. 8½"×1"	11-5-29	35	1 1 10	25 0	"	33 8
Do. 8½"×1"	20-6-29	2	0 0 8	25 0	"	1 13
Do. 8½"×1"	3-8-29	78	2 3 0	25 0	"	68 12
Do. 8½"×1"	25-2-30	121	3 2 20	17 12	"	65 5
Do. 9"×1"	11-9-29	2	0 0 7	28 0	"	1 12
Do. 9"×1"	25-2-30	183	5 2 24	17 12	"	101 7
Do. 9"×1"	25-2-30	20	0 3 6	19 8	"	15 11
Do. 9½"×1"	25-2-30	100	5 0 24	17 12	"	92 9
Do. 10"×1"	11-9-29	1	0 0 4	28 0	"	1 0
Do. 10"×1"	25-2-30	33	1 0 4	17 12	"	18 6
Do. 11"×1"	25-2-30	72	2 2 4	17 12	"	45 0
Do. 11½"×1"	11-5-29	126	5 1 25	28 0	"	463 4
Do. 11½"×1"	20-6-29	6	0 1 1	25 0	"	6 8
Do. 11½"×1"	3-8-29	100	4 1 4	28 0	"	120 0
Do. 11½"×1"	25-2-30	36	1 1 7	17 12	"	23 5
...	...	27	1 14½	..	...	1,003 14

Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

1927 1928.						
Description.	Date on which taken to account.	Quantity purchased.		Rate.	Per	Amount.
		No.	T. C. Q. lb.			
Bolts crossing steel square head round neck with lock nuts and two square taper washers each 60, 80 and 82 lbs. section 7" x 1/2".	..	..	..	..	..	..
Do. 7" x 1/2"	..	..	..	..	..	..
Do. 7" x 1/2"	..	..	..	..	..	..
Do. 7" x 1/2"	28-10-27	175	0 3 2 20	15 4	Cwt.	56 2
Do. 7 1/2" x 1/2"	28-10-27	50	0 1 0 4	16 0	"	16 8
Do. 8" x 1/2"	..	..	..	..	..	..
Do. 8 1/2" x 1/2"	..	..	..	..	..	..
Do. 8 1/2" x 1/2"	..	..	..	..	..	..
Do. 8 1/2" x 1/2"	..	..	..	..	..	..
Do. 8 1/2" x 1/2"	28-10-27	50	0 1 0 18	15 4	Cwt.	17 11
Do. 9" x 1/2"	28-10-27	18	0 0 1 22	17 15	"	8 9
Do. 10" x 1/2"	..	..	..	..	..	..
Do. 10" x 1/2"	..	..	..	..	..	..
Do. 11" x 1/2"	..	..	..	..	..	..
Do. 11" x 1/2"	..	..	..	..	..	..
Do. 11 1/2" x 1/2"	28-10-27	50	0 1 1 15	15 4	Cwt.	21 2
Do. 12" x 1/2"	..	..	..	..	..	..
Do. 12" x 1/2"	..	..	..	..	..	..
Do. 12" x 1/2"	..	..	..	..	..	..
Do. 13" x 1/2"	..	..	..	..	..	..
Do. 13 1/2" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 15" x 1/2"	..	..	..	..	..	..
Do. 16" x 1/2"	..	..	..	..	..	..
Do. 16" x 1/2"	..	..	..	..	..	..
			0 7 2 23	..	..	119 8

Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	1928-1929.					
	Date on which taken to account.	Quantity purchased.		Rate.	Per	Amount.
		No.	T. C. Q. Lb.			Rs. A.
Bolts crossing steel square head round neck with lock nuts and two square taper washers each 69, 80 and 82 lbs. section						
Do. 7" x 1/2"	..	..	..	..	..	..
Do. 7" x 3/4"	..	..	..	..	..	..
Do. 7" x 1"	..	..	..	..	..	..
Do. 7 1/2" x 1"	..	..	..	..	..	..
Do. 8" x 1"	28-2-29	100	0 2 0 8	22 0	Cwt.	45 9
Do. 8" x 1 1/4"	..	..	..	..	..	..
Do. 8 1/2" x 1 1/4"	..	..	..	..	..	..
Do. 8 1/2" x 1 1/2"	..	..	..	..	..	..
Do. 8 1/2" x 1 3/4"	..	..	..	..	..	..
Do. 8 1/2" x 2"	..	..	..	..	..	..
Do. 9" x 1 1/4"	..	..	..	..	..	..
Do. 10" x 1 1/4"	..	..	..	..	..	..
Do. 10" x 1 1/2"	..	..	..	..	..	..
Do. 10" x 1 3/4"	..	..	..	..	..	..
Do. 11" x 1 1/4"	21-1-29	50	0 1 1 13	23 4	Cwt.	31 12
Do. 11" x 1 1/2"	..	..	..	..	..	..
Do. 11 1/2" x 1 1/2"	..	..	..	..	..	..
Do. 12" x 1 1/2"	..	..	..	..	..	..
Do. 12" x 1 3/4"	..	..	..	..	..	..
Do. 12" x 2"	..	..	..	..	..	..
Do. 13" x 1 1/2"	..	..	..	..	..	..
Do. 13 1/2" x 1 1/2"	..	..	..	..	..	..
Do. 14" x 1 1/2"	..	..	..	..	..	..
Do. 14" x 1 3/4"	..	..	..	..	..	..
Do. 14" x 2"	..	..	..	..	..	..
Do. 15" x 1 1/2"	..	..	..	..	..	..
Do. 16" x 1 1/2"	..	..	..	..	..	..
Do. 16" x 1 3/4"	..	..	..	..	..	..
..	..	..	0 3 1 21	..	..	77 5

Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930—concl'd.

Description.	1929-1930.					
	Date on which taken to account.	Quantity purchased.		Rate.	Per	Amount.
		No.	T. C. Q. Lb.			Rs. A.
Bolts, crossing steel square head round neck with lock nuts and two square taper washer each 69, 80 and 82 lbs. section	5-6-29	52	0 1 1 0	23 0	Cwt.	28 12
Do. 7" x 1/2"	12-7-29	20	0 0 2 1	28 0	..	14 4
Do. 7" x 3/4"	3-8-29	100	0 2 2 0	25 0	..	62 8
Do. 7" x 1"	20-3-30	50	0 1 2 1	22 0	..	33 3
Do. 7 1/2" x 1"	12-7-29	20	0 0 2 7	22 0	..	12 5
Do. 8" x 1"	3-7-29	100	0 2 2 26	28 0	..	76 8
Do. 8" x 1 1/4"	25-7-29	198	0 5 1 12	28 0	..	150 0
Do. 8 1/2" x 1 1/4"	30-4-29	50	0 1 1 24	25 0	..	36 10
Do. 8 1/2" x 1 1/2"	3-7-29	100	0 2 3 12	25 0	..	71 7
Do. 8 1/2" x 1 3/4"	3-7-29	60	0 1 2 19	25 0	..	41 12
Do. 8 1/2" x 2"	3-8-29	27	0 0 3 2	28 0	..	21 8
Do. 9" x 1 1/4"	..	..	..	..	..	..
Do. 10" x 1 1/4"	6-9-29	25	0 0 2 25	28 0	Cwt.	20 4
Do. 10" x 1 1/2"	20-3-30	50	0 1 1 2	22 0	..	27 14
Do. 10" x 1 3/4"	24-3-30	30	0 0 3 17	22 0	..	19 13
Do. 11" x 1 1/4"	25-2-30	298	0 7 2 18	18 8	..	141 12
Do. 11" x 1 1/2"	20-3-30	50	0 1 2 10	22 0	..	34 15
Do. 11 1/2" x 1 1/2"	3-8-29	127	0 4 0 21	28 0	..	117 4
Do. 12" x 1 1/2"	11-5-29	50	0 1 2 26	28 0	..	48 8
Do. 12" x 1 3/4"	5-6-29	50	0 1 2 22	28 0	..	47 8
Do. 12" x 2"	25-2-30	408	0 11 2 8	18 8	..	214 1
Do. 13" x 1 1/2"	25-2-30	138	0 4 0 6	18 8	..	75 0
Do. 13 1/2" x 1 1/2"	25-2-30	24	0 0 2 26	18 8	..	13 9
Do. 14" x 1 1/2"	30-4-29	50	0 1 3 19	28 0	..	53 12
Do. 14" x 1 3/4"	3-8-29	20	0 0 2 24	25 0	..	17 14
Do. 14" x 2"	6-9-29	75	0 1 2 20	28 0	..	47 0
Do. 15" x 1 1/2"	25-2-30	173	0 5 1 7	18 8	..	98 5
Do. 16" x 1 1/2"	12-7-29	12	0 0 1 24	28 0	..	13 0
Do. 16" x 1 3/4"	25-2-30	139	0 4 2 13	18 8	..	85 6
Do. 16" x 2"	24-3-30	20	0 0 3 5	22 0	..	17 8
..	..	..	3 12 3 5	..	..	1,64 2

Statement of purchases made during 3 years commencing 1st April 1927 to 31st March 1930.

Description.	1927-1928.	1928-1929.	Dates on which taken to account.	1929-1930		Rate.	Per	Amount.
				Quantity Purchased.				
				No.	Weight.			
					C. Q. Lb.	Rs. A.		Rs. A.
Bolts, crossing steel square head round neck with lock nuts and two square taper washers, each 35 lbs. section . $2\frac{1}{2}" \times \frac{1}{2}"$	Nil	Nil	8-1-1930	24	0 1 8	19 8	Cwt.	6 4
Do. $2\frac{1}{2}" \times \frac{1}{2}"$	"	"	8-1-1930	24	0 1 9	19 8	"	6 7
Do. $3\frac{1}{2}" \times \frac{1}{2}"$	"	"	8-1-1930	15	0 0 25	19 8	"	4 6
Do. $4\frac{1}{2}" \times \frac{1}{2}"$	"	"	6-3-1930	60	0 2 12	19 14	"	12 1
Do. $6" \times \frac{1}{2}"$	"	"	6-3-1930	50	0 0 25	21 8	"	4 13
Do. $6\frac{1}{2}" \times \frac{1}{2}"$	"	"	11-2-1930	25	0 1 4	19 8	"	5 9
Do. $6\frac{1}{2}" \times \frac{1}{2}"$	"	"	12-7-1929	40	0 3 2	25 0	"	19 3
Do. $6\frac{1}{2}" \times \frac{1}{2}"$	"	"	8-1-1930	25	0 1 22	19 8	"	8 11
Do. $7" \times \frac{1}{2}"$	"	"	12-7-1929	20	0 1 16	25 0	"	9 13
Do. $7" \times \frac{1}{2}"$	"	"	8-1-1930	463	8 2 0	19 8	"	165 12
Do. $7\frac{1}{2}" \times \frac{1}{2}"$	"	"	8-1-1930	42	0 3 3	19 8	"	15 3
Do. $8" \times \frac{1}{2}"$	"	"	8-1-1930	25	0 1 26	19 8	"	9 6
Do. $8\frac{1}{2}" \times \frac{1}{2}"$	"	"	3-8-1929	100	2 0 16	28 0	"	60 0
Do. $9" \times \frac{1}{2}"$	"	"	12-7-1929	20	0 1 22	25 0	"	11 3
Do. $9" \times \frac{1}{2}"$	"	"	8-1-1930	37	0 3 0	19 8	"	14 10
Do. $10\frac{1}{2}" \times \frac{1}{2}"$	"	"	8-1-1930	25	0 2 6	19 8	"	10 13
Do. $11\frac{1}{2}" \times \frac{1}{2}"$	"	"	8-1-1930	25	0 2 9	19 8	"	11 5
Do. $12" \times \frac{1}{2}"$	"	"	20-6-1930	20	0 1 21	20 0	"	8 12
	..	..	..	..	18 0 5	..	..	394 3

Statement showing approximate consumption of bolts and nuts, iron purchased during the period commencing 1st January 1928 to 30th June 1930 for miscellaneous purposes.

Description.	From 1st January 1928 to 31st December 1928.				From 1st January 1929 to 31st December 1929.	
	Quantity ordered.	Rate.	Per	Amount.	Quantity ordered.	Rate.
	T. C. Q.	Rs. A. P.		Rs. A.	T. C. Q. Lb.	Rs. A. P.
1. Bolts and nuts iron countersunk head, round neck and hex. nuts, $\frac{1}{2}"$ dia. upto 3" long.	0 5 0	17 8 0	Cwt.	87 8	0 2 1 8	17 8 0
2. Bolts and nuts iron hex. head round neck and hex. nuts $\frac{1}{2}"$ dia. upto 2" long.	0 10 0	25 7 0	"	254 6	0 11 3 23	27 12 0
3. Do. do. $\frac{1}{2}"$ dia. over 2" long.	0 12 0	25 7 0	"	305 4	0 7 1 2	27 8 0
4. Do. do. $\frac{3}{4}"$ dia. upto 2" long.	5 0 0	14 14 0	"	1,487 8	5 0 1 22	21 8 0
5. Do. do. $\frac{1}{2}"$ dia. over 2" long.	2 10 0	14 14 0	"	743 12	2 3 1 16	17 8 0
6. Do. do. $\frac{1}{2}"$ dia. upto 5" long.	45 0 0	11 4 0	"	10,125 0	56 2 0 0	16 12 9
7. Do. do. $\frac{1}{2}"$ dia. over 5" long.	4 0 0	10 12 0	"	860 0	6 1 0 0	14 0 0
8. Do. do. $\frac{1}{2}"$ dia. upto 5" long.	75 0 0	10 0 0	"	15,000 0	50 8 0 0	13 12 0
9. Do. do. $\frac{1}{2}"$ dia. over 5" long.	4 0 0	9 14 0	"	790 0	2 13 1 0	13 0 0
10. Do. do. $\frac{1}{2}"$ dia. upto 5" long.	30 0 0	9 11 0	"	17,487 8	87 10 0 0	19 0 10
11. Do. do. $\frac{1}{2}"$ dia. over 5" long.	12 0 0	9 9 0	"	2,295 0	11 14 0 0	12 0 0
12. Do. do. $\frac{1}{2}"$ dia. upto 5" long.	17 0 0	9 8 0	"	3,123 12	22 3 0 0	19 0 0
13. Do. do. $\frac{1}{2}"$ dia. over 5" long.	1 15 0	9 2 0	"	319 6	2 7 0 0	12 0 0
14. Do. do. $\frac{1}{2}"$ dia. upto 5" long.	6 0 0	9 1 6	"	1,091 4	4 2 0 0	12 0 0
15. Bolts and nuts iron countersunk head square neck and hex. nuts $\frac{1}{2}"$ dia. upto 3" long.	..	..	..	..	0 7 0 7	20 14 0
16. Do. do. $\frac{1}{2}"$ dia. over 3" long.	..	..	..	..	1 3 0 0	20 7 0
17. Bolts and nuts iron hex. head round neck and hex. nuts $\frac{3}{8}"$ dia. upto 2" long.	..	..	..	..	0 3 0 14	27 8 0

Statement showing approximate consumption of bolts and nuts, iron purchased during the period commencing 1st January 1928 to 30th June 1930 for miscellaneous purposes—contd.

Description.	From 1st January 1929 to 31st December 1929.		From 1st January 1930 to 30th June 1930.			
	Per	Amount.	Quantity or. ord.	Rate.	Per	Amount.
		Rs. A.	T. C. Q. Lb.	Rs. A. P.		Rs. A.
1. Bolts and nuts iron countersunk head, round neck and hex. nuts, $\frac{1}{2}$ " dia. upto 3" long.	Cwt.	40 10	0 1 0 7	21 12 0	Cwt.	23 2
2. Bolts and nuts iron hex. head round neck and hex. nuts $\frac{1}{2}$ " dia. upto 2" long.	"	331 12	..	..	..	..
3. Do. do.	"	199 14	0 2 2 0	36 4 0	Cwt.	90 10
4. Do. do. $\frac{1}{2}$ " dia. over 2" long.	"	2,159 9	2 19 1 0	19 4 0	"	1,140 9
5. Do. do. $\frac{3}{4}$ " dia. upto 2" long.	"	759 6	1 6 1 0	18 7 0	"	484 0
6. Do. do. $\frac{1}{2}$ " dia. over 2" long.	"	18,846 1	20 19 2 0	15 5 7	"	6,438 14
7. Do. do. $\frac{1}{2}$ " dia. upto 5" long.	"	1,694 0	2 5 0 0	13 13 9	"	623 11
8. Do. do. $\frac{3}{4}$ " dia. over 5" long.	"	13,860 0	29 7 0 0	13 7 0	"	7,687 13
9. Do. do. $\frac{1}{2}$ " dia. upto 5" long.	"	692 4	0 16 1 0	12 15 0	"	210 4
10. Do. do. $\frac{3}{4}$ " dia. over 5" long.	"	21,000 0	45 5 0 0	12 14 0	"	11,651 14
11. Do. do. $\frac{1}{2}$ " dia. upto 5" long.	"	2,808 0	4 1 0 0	12 11 0	"	1,027 11
12. Do. do. $\frac{3}{4}$ " dia. over 5" long.	"	5,316 0	9 1 2 0	12 11 0	"	2,302 12
13. Do. do. $\frac{1}{2}$ " dia. upto 5" long.	"	564 0	..	..	..	..
14. Do. do. $\frac{3}{4}$ " dia. over 5" long.	"	984 0	1 15 0 0	12 11 0	Cwt.	444 1
15. Bolts and nuts iron countersunk head square neck and hex. nuts $\frac{1}{2}$ " dia. upto 3" long.	"	211 0	0 1 1 5	25 7 0	"	33 0
16. Do. do. $\frac{1}{2}$ " dia. over 3" long.	"	539 1	1 5 2 0	18 8 0	"	471 12
17. Bolts and nuts iron hex. head round neck and hex. nuts $\frac{1}{2}$ " dia. upto 2" long.	"	85 15	0 3 1 14	34 15 0	"	117 15

Statement showing approximate consumption of rivets, galvanized iron and mild steel purchased during the period commencing 1st January 1928 to 30th June 1930 for miscellaneous purposes.

Description.	From 1st January 1928 to 31st December 1928.			
	Quantity - ordered.	Rate.	Per	Amount.
	T. C. Q.	Rs. A. P.		Rs. A. P.
1. Rivets, cup head galvd. iron of lengths, $\frac{1}{2}$ " dia.	2 5 0	16 14 10	Cwt.	761 11 6
2. Rivets, cup head mild steel of lengths, $\frac{1}{2}$ " dia.	0 10 0	10 7 0	"	104 6 0
3. Do. do. $\frac{3}{4}$ " dia.	10 0 0	10 5 0	"	2,062 6 0
4. Do. do. $\frac{1}{2}$ " dia.	40 0 0	9 11 0	"	7,750 0 0
5. Do. do. $\frac{3}{4}$ " dia.	2 0 0	9 3 0	"	367 8 0
6. Do. do. $\frac{1}{2}$ " dia.	6 0 0	8 11 0	"	1,042 8 0
7. Do. do. $\frac{3}{4}$ " dia.	20 0 0	9 3 0	"	3,675 0 0
8. Do. do. $\frac{1}{2}$ " dia.	0 3 0	9 3 0	"	27 9 0
9. Rivets, pan head mild steel of lengths, $\frac{1}{2}$ " dia.	0 5 0	10 15 0	"	54 11 0
10. Do. do. $\frac{1}{2}$ " dia.	1 0 0	10 7 9	"	209 11 0
11. Do. do. $\frac{3}{4}$ " dia.	1 0 0	10 0 0	"	200 0 0
From 1st January 1929 to 31st December 1929.				
	T. C. Q. Lb.			
1. Rivets, cup head galvd. iron of lengths, $\frac{1}{2}$ " dia.	1 2 1 0	16 8 0	Cwt.	367 2 0
2. Rivets, cup head mild steel of lengths, $\frac{1}{2}$ " dia.	0 2 1 14	11 0 0	"	26 2 0
3. Do. do. $\frac{3}{4}$ " dia.	5 0 0 0	10 0 0	"	1,000 0 0
4. Do. do. $\frac{1}{2}$ " dia.	63 0 0 0	9 13 0	"	12,363 12 0
5. Do. do. $\frac{3}{4}$ " dia.	9 19 0 0	9 11 10	"	1,938 3 0
6. Do. do. $\frac{1}{2}$ " dia.	44 0 0 0	9 3 0	"	8,085 0 0
7. Do. do. $\frac{3}{4}$ " dia.	30 5 0 0	9 6 0	"	5,671 14 0
8. Do. do. $\frac{1}{2}$ " dia.	0 2 0 0	9 6 0	"	18 12 0
9. Rivets, pan head mild steel of lengths, $\frac{1}{2}$ " dia.	0 0 0 16	11 14 0	"	1 11 0
10. Do. do. $\frac{1}{2}$ " dia.	3 14 2 0	10 10 0	"	791 9 0
11. Do. do. $\frac{3}{4}$ " dia.	0 12 2 0	10 0 0	"	125 0 0
From 1st January 1930 to 30th June 1930.				
1. Rivets, cup head galvd. iron of lengths, $\frac{1}{2}$ " dia.	..	..	..	..
2. Rivets, cup head mild steel of lengths, $\frac{1}{2}$ " dia.	12 2 3 0	10 14 9	Cwt.	2,643 1 0
3. Do. do. $\frac{3}{4}$ " dia.	2 8 1 0	10 11 0	"	515 11 0
4. Do. do. $\frac{1}{2}$ " dia.	11 10 0 0	10 6 8	"	2,395 13 0
5. Do. do. $\frac{3}{4}$ " dia.	7 1 0 0	9 15 9	"	1,407 13 0
6. Do. do. $\frac{1}{2}$ " dia.	25 0 0 0	9 6 0	"	4,687 8 0
7. Do. do. $\frac{3}{4}$ " dia.	3 15 1 0	9 14 8	"	746 4 0
8. Do. do. $\frac{1}{2}$ " dia.	0 3 0 0	12 0 0	"	36 0 0
9. Rivets, pan head mild steel of lengths, $\frac{1}{2}$ " dia.	..	..	..	..
10. Do. do. $\frac{1}{2}$ " dia.	0 15 0 14	10 14 0	Cwt.	164 8 0
11. Do. do. $\frac{3}{4}$ " dia.	0 5 0 0	10 7 0	"	52 3 0

Statement of purchases made locally during 3 official years
commencing 1st April 1927 to 31st March 1930.

Description.	1927-1928.						1928-1929.
	Date on which taken to account.	No.	Quantity purchased.	Rate.	Per	Amount.	
			C. Q. Lbs.	Rs. A.		Rs. A.	
Bolts chair steel square head round neck with square nuts and ribbed washers for 100 lbs. section $9\frac{1}{2}" \times \frac{1}{4}"$.	1-7-1927	100	2 3 24	35 0	Cwt.	108 12	NH
Ditto	28-7-1927	350	10 3 23	17 8	"	191 12	"
Ditto $9\frac{1}{2}" \times \frac{1}{4}"$	28-7-1927	885	26 2 9	17 8	"	455 4	"
Ditto	27-12-1927	250	7 2 14	17 8	"	133 7	"
Ditto	26-3-1928	90	7 2 14	17 8	"	133 7	"
Ditto	26-3-1928	159		17 8	"	133 7	"
Ditto $10\frac{1}{2}" \times \frac{1}{4}"$	1-7-1927	100	3 0 12	35 0	"	108 12	"
Ditto	28-7-1927	168	5 1 4	17 8	"	92 8	"
..	..	64 0 16	..	..		1,228 14	

Description.	1929-1930.					
	Date on which taken to account.	No.	Quantity purchased.	Rate.	Per	Amount.
			C. Q. Lbs.	Rs. A.		Rs. A.
Bolts chair steel square head round neck with square nuts and ribbed washers for 100 lbs. section $9\frac{1}{2}" \times \frac{1}{4}"$.	8-11-1929	75	2 0 20	25 0	Cwt.	54 7
Ditto	..	..	..	..	..	..
Ditto $9\frac{1}{2}" \times \frac{1}{4}"$	..	..	..	..	..	..
Ditto	..	..	..	..	..	..
Ditto	..	..	..	..	..	..
Ditto $10\frac{1}{2}" \times \frac{1}{4}"$	..	..	..	..	..	..
Ditto	..	..	..	..	..	..
	..	..	2 0 20	..	..	54 7

Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	1927-1928.					
	Date on which taken to account.	Quantity purchased.		Rate.	Per	Amount.
		No.	Weight.			
			T. C. Q. Lb.	Rs. A. P.		Rs. A.
Bolts sleeper end screwed at both ends with two hex. nuts and square washers $13" \times \frac{1}{4}"$.	14 11 27	23	0 0 2 2	10 0 0	Cwt.	5 3
Do. $14" \times \frac{1}{4}"$	14 11 27	150	0 3 2 0	10 0 0	"	35 0
Do. $14" \times \frac{1}{4}"$	..	..	..	..	..	..
Do. $14" \times \frac{1}{4}"$	..	..	..	..	..	..
Do. $14" \times \frac{1}{4}"$	..	..	..	..	..	..
Do. $14" \times \frac{1}{4}"$	..	..	..	..	..	..
Do. $14" \times \frac{1}{4}"$	..	..	..	..	..	..
Do. $14" \times \frac{1}{4}"$	..	..	..	..	..	..
Do. $14" \times \frac{1}{4}"$	..	..	..	..	..	..
Do. $15\frac{1}{2}" \times \frac{1}{4}"$	..	..	..	..	..	..
Do. $17\frac{1}{2}" \times \frac{1}{4}"$	29 8 27 and 3 10 27 to 7 3 28	16,000	24 8 0 0	10 1 0	Cwt.	4,910 8
Do. $17" \times \frac{1}{4}"$	10 1 28 to 7 3 28	12,500	21 19 3 12	9 5 0	"	4,096 11
Do. $18\frac{1}{2}" \times \frac{1}{4}"$	6 5 27	150	0 4 0 11	9 14 5	"	40 9
Do. $18\frac{1}{2}" \times \frac{1}{4}"$	10 1 28	200	0 6 1 9	9 5 0	"	59 15
Total	..	..	47 2 1 12	..	..	9,146 14

Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930—contd.

Description.	Date on which taken to account.	1928-1929.				
		Quantity purchased.		Rate.	Per	Amount.
		No.	Weight.			
			T. C. Q. Lb.	Rs. A. P.		Rs. A.
Bolts sleeper end screwed at both ends with two hex. nuts and square washers 13" x 1/2".	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	12 12 28 to 27 3 29	23,921	23 15 3 0	10 15 5	Cwt.	5,215 15
Do. 14" x 1/2"	12 12 28 to 6 2 28	2,663	2 11 0 14	12 8 0	..	639 1
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 15 1/2" x 1/2"	6 10 28	225	0 4 3 7	10 8 0	Cwt.	50 9
Do. 17 1/2" x 1/2"	16 10 28 to 18 2 28	3,975	4 12 2 12	8 15 10	..	832 8
Do. 17" x 1/2"	..	..	..	..	..	..
Do. 18 1/2" x 1/2"	..	..	..	..	..	..
Do. 18 1/2" x 1/2"	..	..	..	..	..	..
Total	..	..	31 4 1 5	..	..	6,738 1

Statement of purchases made locally during 3 official years commencing
1st April 1927 to 31st March 1930—concl.

Description.	Date on which taken to account.	1929-1930.				
		Quantity purchased.		Rate.	Per	Amount.
		No.	Weight.			
			T. C. Q. Lb.	Rs. A. P.		Rs. A.
Bolts sleeper end screwed at both ends with two hex. nuts and square washers 13" x 1/2".	..	..	..	..	..	..
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 14" x 1/2"	11 5 29	427	0 8 3 24	10 15 5	Cwt.	98 5
Do. 14" x 1/2"	3 7 29 to 8 11 29	24,163	24 8 1 27	11 1 9	..	5,426 13
Do. 14" x 1/2"	3 7 29	1,000	1 6 0 14	9 7 0	..	246 9
Do. 14" x 1/2"	3 8 29	652	0 13 1 0	11 1 9	..	147 3
Do. 14" x 1/2"	20 11 29 to 11 3 30	24,000	24 10 2 10	11 2 11	..	5,468 5
Do. 14" x 1/2"	30 12 29 to 6 3 30	24,000	23 11 2 1	10 13 0	..	5,098 3
Do. 14" x 1/2"	6 3 30 to 24 3 30	8,800	8 14 0 3	10 13 0	..	1,881 11
Do. 14" x 1/2"	..	..	..	..	..	..
Do. 15 1/2" x 1/2"	..	..	..	..	..	..
Do. 17 1/2" x 1/2"	11 5 29	1,025	1 3 1 0	11 7 0	Cwt.	265 15
Do. 17 1/2" x 1/2"	..	..	..	..	..	..
Do. 18 1/2" x 1/2"	..	..	..	..	..	..
Do. 18 1/2" x 1/2"	..	..	..	..	..	..
Total	..	..	84 16 0 23	..	..	18,653 0

Statement of purchases made during 3 official years commencing
1st April 1927 to 31st March 1930.

Description.	1927-1928.	1928-1929.				
		Date on which taken to account.	Quantity.	Rate.	Per	Amount.
Stretcher bars Henry Williams Patent flexible pinless 1 leading and 1 following 100 lbs. section 12 ft. switches.	Nil	6-10-28	2 Sets.	Rs. A. 31 6	Set.	Rs. A. 62 12
Do. do. 82 lbs. section 12 ft. and 18 ft. switches.	"	6-10-28	2 "	26 0	"	52 0
Do. do.	"	31-10-28	17 "	26 0	"	442 0
Do. 2 back and 1 front for 21 ft. switches	"	"	"	"	"	"
Do. 1 back and 1 front for 90 lbs. section 15 ft. 6" switches.	"	"	"	"	"	"
Do. R. F. F. Rails each set consisting of 1 ALI type leading bar and 1 A type following bar.	"	"	"	"	"	"
Do. do.	"	"	"	"	"	"
Do. do.	"	"	"	"	"	"
Do. do.	"	"	"	"	"	"
1929-1930.						
Stretcher bars Henry Williams Patent flexible pinless 1 leading and 1 following 100 lbs. section 12 ft. switches.		5-6-29	150 Sets.	28 0	Set.	4,200 0
Do. do. 82 lbs. section 12 ft. and 18 ft. switches.		12-7-29	4 "	30 0	"	120 0
Do. do.		"	"	"	"	"
Do. 2 back and 1 front for 21 ft. switches		29-11-29	1 Set.	35 8	Set.	35 8
Do. 1 back and 1 front for 90 lbs. section 15 ft. 6" switches.		15-3-30	94 Sets.	27 8	"	2,585 0
Do. R. F. F. Rails each set consisting of 1 ALI type leading bar and 1 A type following bar.		7-1-30	20 "	29 4	"	588 0
Do. do.		25-1-30	25 "	29 4	"	731 0
Do. do.		24-3-30	16 "	29 4	"	468 0
Do. do.		27-3-30	41 "	29 4	"	1,199 4

Statement of purchases made during 3 official years commencing 1st
April 1927 to 31st March 1930—contd.

Description.	Date on which taken to account.	1927-28.			
		Quantity.	Rate.	Per	Amount.
Gibs W. Iron 60, 82 and 100 lb. section.	"	T. C. Q. Lb.	Rs. A. P.		Rs. A. P.
Gibs W. Iron for 82 lb. section.	"	"	"	"	"
Cotters split M. S. 60, 82 and 100 lb. section (for tie bars).	8-10-27	5,000 = 0-19-3-0	10 0 0 Less 12½% = about Rs. 0-6-3½ per doz.	Cwt. 164	1 0
Cotters split for slide chairs 4" x ½" 80 lb. section.	"	"	"	"	"
Cotters split for stud bolts A. D. C. 85 lbs. 15 ft. points.	"	"	"	"	"
1928-29.					
Gibs W. Iron 60, 82 and 100 lb. section.	16-6-28	10,117 = 1-1-2-18	190 0 0 = Rs. 9-8-0 per cwt.	Ton	205 12 0
Gibs W. Iron for 82 lb. section.	2-7-28	500 = 0-1-0-10	21 8 0	Cwt.	23 7 0
Cotters split M. S. 60, 82 and 100 lb. section (for tie bars).	23-7-28	72	2 8 0	doz.	15 0 0
Cotters split for slide chairs 4" x ½" 80 lb. section.	"	"	"	"	"
Cotters split for stud bolts A. D. C. 85 lbs. 15 ft. points.	23-7-28	300	1 9 6	doz.	39 14 0
1929-30.					
Gibs W. Iron 60, 82 and 100 lb. section.	"	"	"	"	"
Gibs W. Iron for 82 lb. section.	"	"	"	"	"
Cotters split M. S. 60, 82 and 100 lb. section (for tie bars).	"	"	"	"	"
Cotters split for slide chairs 4" x ½" 80 lb. section.	18-3-30	800	1 10 0	doz.	81 4 0
Cotters split for stud bolts A. D. C. 85 lbs. 15 ft. points.	"	"	"	"	"

(2) Letter No. A/WS/16, dated the 20th September, 1930, from the Controller of Stores, Great Indian Peninsula Railway.

In compliance with your request for particulars of types of bearing plates in use on this Railway, I referred the matter to our Chief Engineer and he advises me that while numerous types of bearing plates have been in use in the past, these are now obsolescent and that in future no other type will be ordered than that shown on the accompanying drawing No. 61275.

2. We have recently placed an order on Messrs. Macbeth Bros. & Co., Bombay, for 80,000 plates to this drawing and they are being manufactured by Messrs. Soc. Ame. des Forges et Laminoirs de Baume, Belgium.

CONTROLLER OF STORES, GREAT INDIAN PENINSULA RAILWAY.

B.—ORAL.

Evidence of Mr. P. A. EDWARDS recorded at Bombay on Friday, the 12th September, 1930.

President.—What is your official position, Mr. Edwards?

Mr. Edwards.—I am officiating Controller of Stores.

President.—How long have you held this post?

Mr. Edwards.—Since March last.

President.—As regards these chrome steel crossings I understand that in 1928 the railways were not obtaining any chrome steel crossings at all?

Mr. Edwards.—That I cannot say as I was not holding this appointment.

President.—At present can you tell me whether the points and crossings which your railway use are of chrome steel or do they use Tata's steel or some other steel?

Mr. Edwards.—We have been using mostly English carbon steel, but we have not yet finished experiments with chrome steel.

President.—If you take the last three years what proportion of chrome steel points and crossings have you used?

Mr. Edwards.—I should say 50 of this and 50 of the other.

President.—Is it possible to say whether in the future your fittings will be in the main chrome steel?

Mr. Edwards.—I can't say: that is for our Chief Engineer to say.

President.—As regards these bearing plates you import none from abroad?

Mr. Edwards.—No, not directly.

President.—You obtain them all locally?

Mr. Edwards.—Yes.

President.—From the Bombay firms or from the Calcutta firms?

Mr. Edwards.—It depends on who gives the lowest tender.

President.—Are there any special shapes for these bearing plates?

Mr. Edwards.—The bearing plate now standardized is to a rolled section; a copy of the drawing is with you.

President.—You don't know what pattern they are? Are there no specifications of bearing plates in your department?

Mr. Edwards.—We must have. The Chief Engineer gives us specification of what he wants and we advertise for tenders.

President.—Could you obtain the information for us?

Mr. Edwards.—Certainly.

President.—What we want to know is whether your bearing plates are in any specific shapes, that is to say whether they have grooves, ridges and so on.

Mr. Edwards.—All our bearing plates as now standardized are to a rolled section with ridges.

President.—You don't import merely flat plates with four holes on?

Mr. Edwards.—No. These have been purchased locally, but probably have been imported by the contractors.

President.—These all have the same sort of ridges on them?

Mr. Edwards.—Only those already mentioned.

President.—Two ridges on each side?

Mr. Edwards.—No, they are to a rolled section.

Dr. Matthai.—That applies to every bearing plate that you import?

Mr. Edwards.—We do not import direct but through Indian Contractors.

Dr. Matthai.—Have you any idea of the thickness of these bearing plates?

Mr. Wilkins.— $\frac{1}{4}$ ".

President.—Have you only one type or are there several types?

Mr. Wilkins.—There have been several types.

President.—Are any of them of smaller thickness than that?

Mr. Wilkins.—They are all $\frac{3}{4}$ " thick.

Dr. Matthai.—Thickness depends upon the weight of the rail; if it is 90 lb. rail for example the bearing plates would be all $\frac{3}{4}$ "?

Mr. Wilkins.—Yes. Evidently these are all for 90 lb. rails and they are $\frac{3}{4}$ ".

Dr. Matthai.—I presume for light rails you must have something thinner than that?

Mr. Edwards.—We only have light rails on the C. P. Railway, that is 35 lbs.

Dr. Matthai.—There you will probably have bearing plates half an inch thick or even less?

Mr. Edwards.—Bearing plates are not used with 35 lb. rails.

Dr. Matthai.—On most of your line it would be above half an inch?

Mr. Edwards.—They must be because all those supplied have been $\frac{3}{4}$ ".

President.—As regards the rest of your imports of railway material of the kinds specified by us, it seems to me that except for fishplates the amounts you import are really very small.

Mr. Edwards.—Fishplate was one of the biggest items of import. The imports are going down.

President.—What is the reason of that?

Mr. Edwards.—I take it it is the policy of purchasing in the country.

President.—Have you any information as to whether the products made in the country are cheaper than the imported ones?

Mr. Edwards.—Not beyond what is on this statement. (Statement shown.)

President.—I suppose practically all these various railway requisites are of different types. For instance take your fish bolts; obviously this would be of a tremendous number of different sizes?

Mr. Edwards.—The number of different sizes of fish bolts is small but bolts other than those for permanent way vary very considerably as shown in the statement.

President.—Take gibs and cotters; will they be of any standard size?

Mr. Wilkins.—They are all of the same size.

President.—They pay only 10 per cent. duty. It seems rather curious that you should be able to get them at almost as cheap a price as the imported ones?

Mr. Edwards.—I can't say anything about that.

President.—Would it be right to say that most of the orders placed locally are accommodation orders, that is to say for small quantities?

Mr. Edwards.—I would not say that because our policy now is to buy in the country on rupee tender.

President.—But that is within certain limits. For instance if an article costs Rs. 400 in India and Rs. 200 if it is imported you would not buy in India, so that your policy is to buy in India only when the prices are approximately equal.

Mr. Edwards.—That is so, but I understand that from next year everything will be ordered in the country and purchases will be made in rupees. Orders are placed at home by merchants and we have to pay in rupees.

President.—That simply means that any firm at home who tenders for contracts, tenders in rupees; that does not mean that you have got to buy Indian articles.

Mr. Edwards.—No. We advertise in the papers and buy as far as possible from merchants in the country, these latter do the importing.

President.—Getting back to my original question, is there any reason to suppose that the orders for these articles placed in the country other than for points and crossings are mainly orders for small quantities required in a hurry?

Mr. Edwards.—That is more for the Chief Engineer to say. I think probably they were.

President.—All these various bolts and nuts are small orders?

Mr. Edwards.—Yes, they are with the exception of dogspikes.

President.—Item Nos. 24, 47 and 28 obviously were required in a hurry.

Mr. Edwards.—I should not say that these cases like bearing plates to the value of Rs. 28,000 were accommodation orders.

President.—There may be some special reason?

Mr. Edwards.—Yes.

President.—Even Rs. 28,000 worth might not be worth while calling for tenders. There would be a certain amount of delay in getting them.

Mr. Edwards.—It depends on the notice we get. Tenders are called for for all items valued at over Rs. 5,000 provided we get sufficient notice and in this case tenders were called for.

President.—Speaking generally as regards these various classes of railway materials including crossings and switches, any increase in the duty would not materially affect the railways. So far as accommodation orders are concerned, the price will be determined by local competition?

Mr. Edwards.—Yes, provided raw materials from which the various articles are made are of local manufacture in many cases and merchants import materials and therefore any increase in duty would enhance the cost to the consumer.

President.—These are not locally made?

Mr. Wilkins.—Yes, in many cases they are, but material is sometimes imported. They say forward delivery from 10 to 12 weeks which means they are importing from home. That would affect the price. We are also getting big supplies of bolts and nuts from Messrs. Shaw Wallace and Company. They are all imported.

President.—The position which I have tried to explain as regards accommodation orders would apply only to that portion of the material which is manufactured in India?

Mr. Wilkins.—No. In the local purchase orders it is definitely stated that they take 12 weeks' delivery. That means they are importing.

President.—So far as we have been able to ascertain from manufacturers articles which are mostly manufactured in India are dogspikes, gibs and cotters.

Mr. Wilkins.—Yes. Even dogspikes are imported. We placed a big order for dogspikes and they are coming from Belgium.

President.—Most of them are manufactured in India?

Mr. Wilkins.—No.

President.—At any rate on the Calcutta side very large quantities of dogspikes are manufactured.

Mr. Wilkins.—Some firm in Lahore got the order for 300,000 dogspikes.

Dr. Matthai.—How many tons would they represent?

Mr. Wilkins.—65 tons.

Dr. Matthai.—You call for tenders both here and at home?

Mr. Edwards.—We advertise in India only.

Dr. Matthai.—You got the lowest rates from Belgium?

Mr. Edwards.—We got the lowest tender from a firm here who quoted for the Belgian make.

President.—The value of most of these articles just referred to for customs purposes, I presume, would be somewhere between Rs. 300 to Rs. 400 a ton?

Mr. Edwards.—No. Rs. 200 per ton would be nearer (excluding crossings and switches).

President.—10 per cent. ad valorem duty would work out to Rs. 20 or Rs. 40 on many of them.

Mr. Edwards.—Yes.

President.—An all-round duty of Rs. 2 a cwt. might not affect the price of many of them to a very considerable extent?

Mr. Wilkins.—No. That depends on the suppliers. The duty on dogspikes of British manufacture is Rs. 26 per ton and Continental is Rs. 87 a ton. As regards bolts and nuts it would not affect.

Dr. Matthai.—If we fix Rs. 2 a cwt. on dogspikes it would not make a material difference?

Mr. Wilkins.—No.

Dr. Matthai.—It is practically the same as now.

Mr. Wilkins.—Yes, for Continental manufacture.

Mr. Edwards.—Difference of Rs. 2 per cwt. will be more.

Dr. Matthai.—On what kind of article?

Mr. Edwards.—We have taken the typical example of chair bolts.

Dr. Matthai.—How much do they cost per ton?

Mr. Edwards.—£10 per ton. That is the invoice value.

Dr. Matthai.—How many tons did you import last year?

Mr. Edwards.—87 tons.

Dr. Matthai.—May I take it approximately that is the average you import in a year?

Mr. Edwards.—That figure is probably due to suspension of construction work and cannot be taken as an average. 869 tons was the quantity we purchased 8 years ago.

Dr. Matthai.—You pay about Rs. 1,000 extra? } There is evidently some
Mr. Edwards.—Yes. } mistake here.

Dr. Matthai.—What about gibs and cotters? Could you give an approximate figure of your annual average?

Mr. Edwards.—About 4 and 5 tons a year.

Dr. Matthai.—That is almost negligible.

Mr. Edwards.—Quite so.

President.—Could you tell us approximately the annual value of the various materials referred to in our reference purchased by your Railway?

Mr. Edwards.—We have given you the value for the whole lot in the statement.

President.—Could you give us any sort of general idea whether it amounts to one lakh or 5 lakhs in a year?

Mr. Edwards.—We can't.

Dr. Matthai.—Supposing we took the average of your indents for the last three years for each of these articles, may we take that approximately as the annual average? We take your purchases both here and abroad of each of these articles for the last three years and then work out the annual average on that basis.

Mr. Edwards.—We can't say that. A lot of this material is for special construction work. Now all the construction work is stopped, so no reliable average could be arrived at.

President.—We may presume that the expenditure on these articles in the future is going to be considerably less than has been in the past.

Mr. Edwards.—Yes, unless we have construction work, but the whole question is doubtful due to relaying programmes.

President.—There appears no immediate possibility of construction being restarted?

Mr. Edwards.—No. It is more a matter for the Chief Engineer to say what his requirements are. He is the consumer.

President.—There has been a large decline in the orders placed recently?

Mr. Edwards.—Yes, on those placed at home.

President.—Could you give us any idea of the extent to which a decline has taken place.

Mr. Edwards.—No, nothing further than the figures appearing in the statement.

President.—You cannot say whether half or quarter has been reduced.

Mr. Edwards.—No.

Dr. Matthai.—You have got most of your stretcher bars from Messrs. Henry Williams Limited, Calcutta.

Mr. Edwards.—Yes.

Dr. Matthai.—How do you find them as regards quality?

Mr. Edwards.—I have no information. I can say that the Chief Engineer seems to be satisfied with them. We have had no complaints.

President.—Those are mainly spring steel?

Mr. Edwards.—Yes. Henry Williams had a patent for these and the patent has now expired.

President.—No stretcher bars are made from ordinary low carbon steel?

Mr. Edwards.—I don't think so.

Dr. Matthai.—Generally they are made of spring steel?

Mr. Edwards.—Yes.

Dr. Matthai.—When you order chrome steel points and crossings locally, do you supply the rails?

Mr. Edwards.—No.

Dr. Matthai.—You order the whole thing complete?

Mr. Edwards.—Yes.

Dr. Matthai.—The manufacturer is responsible for the whole lot?

Mr. Edwards.—Yes.

President.—Do you place orders with Richardson and Cruddas?

Mr. Edwards.—Yes, for ordinary points and crossings but have placed none for chrome steel until quite recently.

President.—For ordinary points and crossings you supply the rails?

Mr. Edwards.—No, not as a rule. Usually the contractor imports.

President.—These chrome steel points and crossings that you have ordered locally, can you approximately tell me the tonnage of each set?

Mr. Edwards.—We can get the information from the office.

President.—Can you give any approximate figure?

Mr. Wilkins.—Approximately 2 tons.

Dr. Matthai.—That is rather on the low side.

Mr. Wilkins.—It depends on the size.

Dr. Matthai.—This size that you speak of in the returns, the cost of a whole set is a little over Rs. 1,000?

Mr. Wilkins.—That would be.

Dr. Matthai.—Do you think that the tonnage would be so low as that?

Mr. Wilkins.—I think so.

Dr. Matthai.—Messrs. Henry Williams have given us an example of a standard set of 15' 6" switches and 1 in 8½ crossings, 90 R.B.S.F. rails, as purchased by both East Indian and Bengal Nagpur Railways; total weight unpacked is 62.55 cwt. I suppose yours also must be of about the same dimensions.

Mr. Edwards.—It would be.

Mr. Wilkins.—I was giving the weight of the crossings alone before.

Dr. Matthai.—One of the points in the application of the Indian manufacturers is that chrome steel points and crossings at present bear a duty of 10 per cent., whereas carbon steel points and crossings bear a duty of 17 per cent. Their contention is that the duty on both should be 17 per cent. Supposing that was done—supposing we levied a duty of 17 per cent. on chrome steel points and crossings, I gather from your figures it might mean an increase of somewhere about Rs. 60 per set. Would that necessarily mean a set-back in the use of chrome steel points and crossings?

Mr. Edwards.—It is for the Chief Engineer to say.

Dr. Matthai.—You do not know the results of the experiments that have been made so far?

Mr. Edwards.—No.

RY. MATERIALS

The Rohilkund and Kumaon Railway Company, Limited.

Letter No. 2170, dated the 2nd September, 1930.

With reference to your letter No. 604, dated 31st July, 1930, I beg to forward herewith the following statements as desired:—

- (1) Statement showing the quantity of stores purchased in India and the price paid for such purchases.
- (2) Statement showing the quantity of stores imported and the price and C. H. duty paid for such imports.

Enclosure.

ROHILKUND AND KUMAON RAILWAY COMPANY, LIMITED.

(Incorporated in England.)

Statement showing the quantity of stores purchased in India and the price paid for such purchases.

Serial No.	Names of Stores.	Unit.	1927/28.		1928/29.		1929/30.		Remarks.
			Quantity.	Price.	Quantity.	Price.	Quantity.	Price.	
1	2	3	4	5	6	7	8	9	10
1	Chrome steel points and crossings.	"	"	Rs.	"	Rs.	"	Rs.	
2	Steel points and crossings	"	"	"	"	"	36	1,009	
3	Bearing plates	"	"	"	"	"	"	"	
4	Fish bolts	"	"	"	"	"	"	"	
5	Rivets.	Tons	Ton. cwt. qr. lb. oz. 8 19 2 9	1,112	Ton. cwt. qr. lb. oz. 1 19 2 8 11	578	Ton. cwt. qr. lb. oz. 2 13 2 4 4	680	
6	Bolts and nuts	No.	34,394 Cwt. qr. lb. oz. 1 3 24 50	1,250	45,418 Cwt. qr. lb. oz. 14 0 1 8	1,419	27,135 Cwt. qr. lb. oz. 12 0 17 12	1,078	
7	Dogpicks	Cwt.	"	39	"	244	"	267	
8	Stretchers bars	"	"	"	"	"	"	"	
9	Gibs and cotters	"	"	"	"	"	"	"	

Statement showing the quantity of stores imported and the price and C. H. duty paid for such imports.

			1927-28						1928-29						1929-30					
Serial No.	Names of Stores.	Unit.	Quantity.	Price paid.	Rate of C. H. duty.	Amount of C. H. duty paid.	Total including duty.	Quantity.	Price paid.	Rate of C. H. duty.	Amount of C. H. duty paid.	Total including duty.	Quantity.	Price paid.	Rate of C. H. duty.	Amount of C. H. duty paid.	Total including duty.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			
1	Chrome steel points and crossings.	No.	..	Rs.	..	Rs.	..	..	Rs.	..	Rs.	..	..	Rs.	..	Rs.	..			
2	Steel points and crossings.	No.	..	..	..	..	..	102	14,791	17%	2,136	17,317	48	1,906	17%	326	2,233			
3	Bearing plates	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
4	Fish bolts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
5	Rivets	Owt.	Tom. cwt. qr. lb. 1 17 2 2	295	(a) 10%	38	543	Tom. cwt. qr. lb. 1 17 2 2	467	(a) 10%	38	605	Tom. cwt. qr. lb. 1 17 2 2	476	(a) 10%	37	513			
6	Bolts and nuts	No.	2,045	164	15 & 10%	30	194	34,987	3,876	10 & 15%	366	4,374	Owt. qr. lb. oz. 9 1 20 8	325	10%	33	353			
7	Dogspikes	No.	..	..	..	..	..	37,780	1,565	27 per ton.	403	1,968	..	..	..	..	..			
8	Stretchers bars	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
9	Gibs and cotters (cotters).	No.	..	..	..	..	..	42	17	10%	2	19	44	17	10%	2	19			

(a) Duty assessed on Tariff value.
 (b) 1 per cent. is added to price of goods to cover cost of landing charged for assessment of duty but not included in the figures in the statements.

Bombay, Baroda and Central India Railway Company.

(1) Letter No. T.-219-25, dated the 4th September, 1930.

With reference to this office letter No. T.-219-25, dated the 28th August, 1930, I beg to send herewith two statements of material imported and purchased in India during the years 1927-28 to 1929-30 for the following items:—

1. Chrome steel points and crossings.
2. Bearing plates.
3. Fish bolts.
4. Dogspikes.
5. Gibs and cotters.

Statements for Bolts, Nuts and Rivets are under preparation and will be submitted as soon as they are ready.

Enclosure.

I.—Statement of quantity imported and the price paid in each of the last 3 years for articles mentioned in Government of India's Resolution No. 38-T. (16), dated the 15th May, 1930.

Year.	Material.	Quantity.	Value C.I.F. excluding duty.	Customs duty paid.	Dock, etc., charges.	Total cost F.O.R.	Rate at which customs duty was paid.
1927-28	Fish bolts	T. C. Q. lbs. 136 6 3 27	Rs. A. P. 36,543 6 0	Rs. A. P. 3,672 9 0	Rs. A. P. 933 5 0	Rs. A. P. 41,149 4 0	
1928-29	Do.	63 17 1 22	13,552 13 0	1,370 11 0	282 14 0	15,206 6 0	10 per cent. ad valorem.
1929-30	Do.	19 17 2 15	4,819 6 0	493 11 0	89 9 0	5,402 10 0	
1927-28	Dogpikes	176 8 0 7	21,405 11 0	6,527 0 0	793 14 0	28,726 9 0	
1928-29	Do.	155 11 3 10	21,140 0 0	5,761 9 0	700 3 0	27,601 12 0	Rs. 37 per ton.
1929-30	Do.		...	...	...	...	
1927-28	Bearing plates	179 12 3 17	30,612 5 0	3,113 13 0	306 6 0	34,034 8 0	10 per cent.
1928-29	Do.		...	...	...	...	
1929-30	Do.		...	...	...	...	

REMARKS.—No chrome steel points and crossings (cotters and gibs) were imported during the last three years.

II.—Statement of quantity purchased in India and price paid in each of the last 3 years for articles mentioned in the Government of India's Resolution No. 38-T. (16), dated the 15th May, 1930.

Year.	Material.	Quantity.	Value.
		B. G. M. G.	Rs. A. P.
1927-28	Points and crossings chrome steel.	Nil Nil	...
1928-29	Ditto	6 sets	3,450 0 0
1929-30	Ditto	14 sets	4,816 0 0
		11 sets	3,784 0 0
1927-28	Plates, bearing	Nil	...
1928-29	Ditto	850	1,662 8 0
1929-30	Ditto	15,700	9,275 0 0
1927-28	Bolts, fish	Nil	...
1928-29	Ditto	Nil	...
1929-30	Bolts, fish, with nuts, for 204 lbs.	100=1 qr. 184 lbs.	7 11 0
1927-28	Spikes, dog, B.G.	Nil	...
1928-29	Ditto	Nil	...
1929-30	Ditto	Nil	...
1927-28	Cotters	Nil	...
1928-29	Ditto	Nil	...
1929-30	Ditto	Nil	...
1927-28	Gibs for C. I. pot, 90 lbs.	1,000	2 14 0
1928-29	Ditto	Nil	...
1929-30	Ditto	2,400=5 cwt. 1 qr. and 13 lbs.	96 9 0

(2) Letter No. T.219, dated the 11th September, 1930, from the Bombay, Baroda and Central India Railway Company.

In continuation of this office No. T.219-25 of 4th September, 1930, I beg to enclose herewith two statements of bolts, nuts and rivets imported and purchased in India during the last three years. Bolts, etc., purchased in India for the Loco. Department, Ajmer, have not been included in the statement as the necessary information has not been received yet.

Enclosure.

Statement of Material purchased locally.

Year.	Article.	T. C. Q. L.	Amount.
			Rs. A. P.
1927-28	Rivets	60 2 0 0	12,798 1 0
1928-29	Do.	55 5 1 0	11,517 15 0
1929-30	Do.	57 3 3 0	12,294 1 0
1927-28	Bolts	49 1 0 0	14,263 9 0
1928-29	Do.	52 9 2 0	16,913 6 0
1929-30	Do.	55 9 0 0	18,459 13 0
1927-28	Nuts	28 4 2 0	5,081 4 0
1928-29	Do.	7 16 3 15	3,894 9 0
1929-30	Do.	3 4 1 24	1,438 8 0

NOTE.—This statement does not include purchases made for Locomotive Superintendent, Ajmer.

Statement of purchases from Home.

Year.	Material.	Quantity.	Value c.i.f.	Customs duty.	Dock, etc., charges.	Total cost F. O. B.	Rate of customs duty.	Remarks.
		T. C. Q. lbs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
1927-28	Rivets	149 18 0 9	38,487 4 0	3,529 7 0	730 11 0	42,747 6 0	Rs 10 per cwt. 10 per cent.	
1928-29	Do.	98 17 2 0	23,590 6 0	2,868 8 0	482 0 0	26,880 14 0	Rs. 10 per cwt. 10 per cent.	
1929-30	Do.	249 0 3 9	52,943 15 0	6,086 9 0	1,120 11 0	60,151 3 0	Rs. 10 per cwt. 10 per cent.	
1930-31	Bolts and nuts	49 11 3 9	14,527 3 0	1,464 6 0	241 0 0	16,233 9 0	10 per cent.	
1931-32	Do.	122 7 3 3	28,337 6 0	4,898 5 0	596 8 0	33,832 3 0	10 per cent.	
1932-33	Do.	185 6 2 10	45,065 11 0	7,555 15 0	835 0 0	53,456 10 0	Rs. 2 per cwt.	
1933-34	Nuts	38 16 0 13	17,468 4 0	1,749 1 0	189 11 0	19,407 0 0	10 per cent.	
1934-35	Do.	22 18 3 12	8,826 3 0	919 11 0	111 14 0	9,857 12 0	10 per cent.	
1935-36	Do.	60 2 3 1	22,455 9 0	2,396 13 0	270 10 0	25,123 0 0	Rs. 2 per cwt.	

Assam-Bengal Railway Company, Limited.

Letter No. A. P./710, dated the 10th September, 1930.

Your No. 604 of 31st July, 1930.

With reference to your above I enclose for disposal a statement of articles purchased in India and abroad.

Enclosures.

Statement of articles, enumerated in the enclosure of the Tariff Board's

Description of articles.	1927-28.			
	Purchased in India.			
	Quantity.	Weight.	Rate per ton.	Amount.
		T. c. q. lb.	Rs. A.	Rs. A. P.
Fish bolts	..	..	..	..
Dog spikes	49,788	12 7 3 24	287 8	3,533 9 6
Do. . . .	33,855	8 13 2 9	295 0	2,560 6 0
Plates bearing for 50 lbs. rails.	..	..	..	..
Do. do. . . .	1,800	6 0 1 3	230 0	1,333 3 0
Do. do. . . .	..	..	..	..
Do. do. . . .	..	..	..	..
Do. do. . . .	..	..	..	..
Do. for 41½ lbs. rails.	20	0 1 2 2	392 8	30 0 0
Cotters for slide chair pins . .	100	0 0 0 19	1,980 0	25 0 0
Do. do. . . .	900	0 1 1 27	1,600 0	119 4 9
Stretcher bar	..	..	..	..

letter No. 604 of 31st July 1930, purchased in India and from Home.

1928-29.				1929-30.			
Purchased in India.				Purchased in India.			
Quantity.	Weight.	Rate per ton.	Amount.	Quantity.	Weight.	Rate per ton.	Amount.
	T. c. q. lb.	Rs. A.	Rs. A.		T. c. q. lb.	Rs. A.	Rs. A. P.
..	..	..	..	12,835	5 0 0 0	310 0	1,850 0 0
16,145	3 19 3 21	295 0	1,179 1	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	450	1 12 1 21	240 0	389 4 0
340	1 13 1 0	230 0	365 14	1,161	3 15 1 14	120 0	452 4 0
1,043	3 11 0 15	240 0	853 8	900	3 4 2 14	139 8	450 0 0
..	..	..	..	4,035	13 5 0 10	120 0	1,590 8 6
115	0 7 3 25	120 0	47 11	..	..	..	..
182	0 13 3 7	302 8	216 2	50	0 3 3 5	120 0	23 4 0
1,510	0 2 2 5	1,600 0	203 8	1,120	0 1 3 21	1,600 0	155 0 0
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1927-28.						
	Purchased from Home.						
	Quantity.	Weight.	Rate per ton.	Amount.	Rate of Duty.	Duty actually paid.	Total cost.
		T. c. q. lb.	Rs. A. P.	Rs. A.		Rs. A.	Rs. A.
Fish bolts . . .	80,353	32 8 2 2	213-14-0	6,929 0	10%	690 0	7,619 0
Do. . .	74,172	29 18 2 5	193-6-0	5,771 0	10%	574 1	6,345 1
Do. . .	102,235	40 18 0 0	202-0-0	8,466 0	10%	842 0	9,308 0
Do. . .	..	..	..	..	..	..	..
Dog spikes . . .	245,710	58 10 0 0	139-3-6	8,144 0	37/- ton.	2,164 8	10,308 8
Do. . .	205,000	48 16 2 6	141-2-6	6,888 0	37/- ton.	1,806 10	8,694 10
Do. . .	94,500	22 13 3 15	139-10-0	3,166 0	37/- ton.	839 11	4,005 11
Do. . .	105,000	25 0 0 0	139-10-0	3,491 0	37/- ton.	925 0	4,416 0
Do. . .	231,000	55 0 0 0	139-0-0	7,645 0	37/- ton.	2,083 5	9,728 5
1928-29.							
Fish bolts . . .	82,609	33 1 0 0	206-1-0	6,811 9	10%	667 14	7,479 7
Do. . .	24,734	9 17 0 11	224-9-0	2,212 0	10%	220 0	2,432 0
Do. . .	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..
Dog Spikes . . .	492,545	117 5 0 0	136-0-0	15,942 0	37/- ton.	4,338 4	20,280 4
Do. . .	166,542	37 19 0 8	155-14-0	5,922 0	37/- ton.	1,404 5	7,326 5
Do. . .	184,250	46 5 0 0	157-4-0	7,275 0	37/- ton.	1,769 9	9,044 9
Do. . .	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..
1929-30.							
Fish bolts . . .	24,000	9 13 2 22	253-5-0	2,444 0	10%	243 0	2,687 0
Do. . .	64,960	26 4 1 1	252-8-0	6,618 0	10%	659 0	7,277 0
Do. . .	26,020	18 6 0 15	216-3-0	3,958 0	10%	393 0	4,351 0
Do. . .	24,730	9 19 2 8	208-9-0	2,075 0	10%	206 0	2,281 0
Dog Spikes . . .	122,600	29 7 1 20	157-8-0	4,626 0	37/- ton.	1,124 5	5,750 5
Do. . .	100,800	24 4 0 24	164-10-0	3,988 0	37/- ton.	919 6	4,907 6
Do. . .	288,286	68 19 3 7	171-13-0	11,855 0	37/- ton.	2,553 0	14,408 0
Do. . .	83,270	19 16 2 0	173-6-0	3,431 0	37/- ton.	732 0	4,163 0
Do. . .	107,400	25 17 2 8	166-4-0	4,299 0	37/- ton.	957 8	5,256 8

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Home—contd.		1927-28.				1927-28.
Description of stores.	Quan- tity.	Purchased in India.			Amount.	Purchased from Home.
		Weight.	Rate.			
		T. c. q. lb.	Rs. A.	Rs. A.		
Rivets steel snap head $\frac{1}{2}" \times \frac{1}{2}"$. . .	..	0 6 2 0	14 0 Cwt.	91 0	..	..
Do. $\frac{1}{2}" \times 1\frac{1}{2}"$. . .	..	4 0 0 0	13 15 "	1,115 0	..	..
Do. $\frac{1}{2}" \times 1"$. . .	..	..	..	..	..	..
Rivets iron galvd. snap head $\frac{1}{2}" \times \frac{1}{2}"$. . .	..	..	..	..	..	..
Rivets steel snap head $\frac{1}{2}" \times 2"$. . .	..	1 8 2 3	10 0 Cwt.	235 4	..	..
Do. $\frac{1}{2}" \times 2\frac{1}{2}"$. . .	..	0 12 0 0	8 8 "	102 0	..	..
Do. $\frac{1}{2}" \times 3"$. . .	..	0 10 0 0	8 8 "	85 0	..	..
Do. $\frac{1}{2}" \times 3\frac{1}{2}"$. . .	..	0 1 0 0	12 0 "	12 0	..	..
Do. $\frac{1}{2}" \times 2\frac{1}{2}"$. . .	{ ..	0 13 0 0	8 8 "	110 8	..	..
Do. $\frac{1}{2}" \times 2\frac{1}{2}"$. . .		0 4 0 0	10 8 "	42 0	..	..
Do. $\frac{1}{2}" \times 4\frac{1}{2}"$. . .		0 0 3 33	12 8 "	11 15	..	..
Do. $\frac{1}{2}" \times 2\frac{1}{2}"$. . .	..	..	..	..	..	..
Do. $\frac{1}{2}" \times 4"$. . .	..	..	..	..	..	..
Do. $\frac{1}{2}" \times 3\frac{1}{2}"$. . .	..	..	..	..	..	..
Do. $\frac{1}{2}" \times 1\frac{1}{2}"$. . .	..	..	..	..	..	..
Do. $\frac{1}{2}" \times 1\frac{1}{2}"$. . .	..	..	..	..	..	..
Rivets tinman $\frac{1}{2}" \times \frac{1}{2}"$. . .	..	0 0 0 2	1 8 per bundle of 7 lbs.	0 7	..	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1928-29.				1928-29.
	Purchased in India.				
	Quan- tity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Rivets steel snap head 1/2" x 1/2"	..	0 9 0 0	13 2 Cwt.	118 2	..
Do. 1/2" x 1 1/2"	..	3 17 3 13	11 10 "	905 3	..
Do. 1/2" x 1"	..	..	..	..	..
Rivets iron galvd. snap head 1/2" x 1/2"	..	..	..	..	..
Rivets steel snap head 1/2" x 2"	{ ..	1 19 0 0	9 0 6 "	352 4	}
	{ ..	0 3 0 0	15 0 "	45 0	
Do. 1/2" x 2 1/2"	..	0 18 0 0	10 12 "	193 8	..
Do. 1/2" x 3"	{ ..	0 11 0 0	10 2 "	111 6	}
	{ ..	0 3 0 0	10 0 "	30 0	
Do. 1/2" x 3 1/2"	..	0 0 1 0	12 0 "	3 0	..
Do. 1/2" x 2 1/2"	{ ..	1 11 3 13	10 8 "	334 9	}
	{ ..	0 9 0 0	10 4 "	92 4	
Do. 1/2" x 4 1/2"	..	..	..	..	..
Do. 1/2" x 2 1/2"	..	0 3 0 2	10 0 "	30 3	..
Do. 1/2" x 4"	..	..	..	..	..
Do. 1/2" x 3 1/2"	..	..	..	..	..
Do. 1/2" x 1 1/2"	..	..	..	..	..
Do. 1/2" x 1 1/2"	..	..	..	..	..
Rivets tinman 1/2" x 1/8"	..	0 0 0 3	1 8 per bundle of 7 lbs.	0 10	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1929-30.				1929-30. Purchased from Home.
	Purchased in India.				
	Quantity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Rivets steel snap head $\frac{1}{2}'' \times \frac{1}{2}''$	..	0 7 2 0	13 2 Cwt.	98 7	..
Do. $\frac{1}{2}'' \times 1\frac{1}{2}''$	..	4 9 3 11	12 0 "	1,078 3	..
Do. $\frac{1}{2}'' \times 1''$	..	0 0 0 6	13 12 "	0 12	..
Rivets iron galvd. snap head $\frac{1}{2}'' \times \frac{1}{2}''$	10 gross.	..	0 7 gross.	4 6	..
Rivets steel snap head Do. $\frac{1}{2}'' \times 2''$	..	3 16 3 2	9 8 Cwt.	369 5	..
Do. $\frac{1}{2}'' \times 2\frac{1}{2}''$	..	0 6 0 0	10 12 "	64 8	..
Do. $\frac{1}{2}'' \times 3''$	..	0 18 1 0	10 0 "	182 8	..
Do. $\frac{1}{2}'' \times 3\frac{1}{2}''$	{ ..	0 0 1 14	12 0 "	4 8	} ..
Do. $\frac{1}{2}'' \times 3\frac{1}{2}''$	{ ..	0 4 1 0	11 8 "	48 14	
Do. $\frac{1}{2}'' \times 2\frac{1}{2}''$	..	1 5 2 26	10 4 "	263 12	..
Do. $\frac{1}{2}'' \times 4\frac{1}{2}''$	..	..	..	..	..
Do. $\frac{1}{2}'' \times 2\frac{1}{2}''$	{ ..	0 2 0 0	10 12 Cwt.	21 8	} ..
Do. $\frac{1}{2}'' \times 2\frac{1}{2}''$	{ ..	0 4 3 0	10 7 "	49 9	
Do. $\frac{1}{2}'' \times 2\frac{1}{2}''$	{ ..	0 0 0 13	9 8 "	1 2	} ..
Do. $\frac{1}{2}'' \times 4''$	{ ..	0 4 2 4	10 8 "	47 10	
Do. $\frac{1}{2}'' \times 4''$	{ ..	0 4 0 0	10 4 "	41 0	} ..
Do. $\frac{1}{2}'' \times 3\frac{1}{2}''$	..	0 3 0 0	10 8 "	31 8	
Do. $\frac{1}{2}'' \times 1\frac{1}{2}''$	..	0 3 0 0	11 4 "	33 12	..
Do. $\frac{1}{2}'' \times 1\frac{1}{2}''$	..	0 2 2 0	10 4 "	25 10	..
Rivets tinman $\frac{1}{2}'' \times 1\frac{1}{2}''$	..	..	-	..	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1927-28.				1927-28. Purchased from Home.
	Purchased in India.				
	Quantity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Rivets M. S. pan head 1/4" x 2 1/4"	..	..	..	..	..
Do. 1/4" x 2 1/2"	..	..	..	..	..
Do. 1/4" x 3"	..	..	..	..	..
Do. 1/4" x 2"	..	..	..	..	..
Do. 1/4" x 3 1/2"	..	..	..	..	..
Do. 1/4" x 1 1/2"	..	..	..	..	..
Do. 1/4" x 3"	..	..	..	..	..
Do. 1 1/8" x 2 1/2"	..	..	..	..	..
Do. 1 1/8" x 2 1/4"	..	..	..	..	..
Do. 1/2" x 5"	..	..	..	..	..
Do. 1/2" x 2 1/2"	..	..	..	..	..
Rivets steel galvd. snap head 1/4" x 1/2"	..	..	..	..	..
Rivets M. S. countersunk head 1/2" x 2"	..	..	..	..	..
Do. 1" x 1/2"	..	..	..	..	..
Do. 1" x 2 1/4"	..	..	..	..	..
Do. 1/2" x 1/2"	..	..	..	..	..
Rivets steel snap head 1/2" x 1"	..	0 7 0 0	10 12 Cwt.	75 4	..
Do. 1/2" x 1 1/2"	..	1 5 3 6	10 0 "	258 1	..
Do. 1/2" x 2"	..	0 4 0 0	10 0 "	40 0	..
		0 10 0 0	11 4 "	112 8	..
Do. 1/2" x 2 1/2"	..	0 3 0 0	10 4 "	30 12	..
		0 1 0 0	10 5 "	10 5	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Home—contd.		1928-29.				1928-29.
Description of stores.		Purchased in India.				Purchased from Home.
		Quantity.	Weight.	Rate.	Amount.	
			T. c. q. lb.	Rs. A.	Rs. A.	
Rivets M. S. pan head						
	$\frac{1}{4}'' \times 2\frac{1}{4}''$	..	..	..	..	..
Do.	$\frac{1}{4}'' \times 2\frac{1}{2}''$	..	..	..	..	..
Do.	$\frac{1}{4}'' \times 3''$	..	0 2 0 0	10 2 Cwt.	20 4	..
Do.	$\frac{1}{4}'' \times 2''$	..	..	..	..	..
Do.	$\frac{1}{4}'' \times 3\frac{1}{2}''$	..	0 1 0 0	10 6 Cwt.	10 6	..
Do.	$\frac{1}{4}'' \times 1\frac{1}{2}''$	..	..	..	..	..
Do.	$\frac{1}{4}'' \times 3''$	..	..	..	..	..
Do.	$\frac{1}{8}'' \times 2\frac{1}{2}''$	..	0 2 0 2	15 12 Cwt.	31 13	..
Do.	$\frac{1}{8}'' \times 2\frac{1}{4}''$	..	0 0 1 0	16 0 "	4 0	..
Do.	$\frac{1}{4}'' \times 5''$	..	..	..	..	..
Do.	$\frac{1}{4}'' \times 2\frac{1}{2}''$	..	..	..	..	..
Rivets steel galvd. snap head						
	$\frac{1}{4}'' \times \frac{1}{4}''$	..	0 0 0 23	0 3 $\frac{1}{2}$ lb.	4 11	..
Rivets M. S. countersunk head						
	$\frac{1}{4}'' \times 2''$	..	0 0 0 12	12 0 Cwt.	1 5	..
Do.	$1'' \times \frac{1}{4}''$	..	0 0 0 5	14 14 "	0 11	..
Do.	$1'' \times 2\frac{1}{4}''$	..	0 0 3 13	19 8 "	16 14	..
Do.	$\frac{1}{4}'' \times \frac{1}{4}''$	..	0 0 1 2	17 0 "	4 9	..
Rivets steel snap head						
	$\frac{1}{4}'' \times 1''$	..	0 1 0 0	11 12 "	11 12	..
			0 8 0 0	10 12 "	86 0	..
Do.	$\frac{1}{4}'' \times 1\frac{1}{2}''$	..	1 16 0 0	9 8 $\frac{1}{2}$ "	343 11	..
Do.	$\frac{1}{4}'' \times 2''$	..	1 10 0 0	10 6 "	311 4	..
		..	0 16 0 0	10 6 "	166 0	..
Do.	$\frac{1}{4}'' \times 2\frac{1}{2}''$	..	0 1 0 0	10 4 "	10 4	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1929-30.				1929-30. Purchased from Home.
	Purchased in India.				
	Quan- tity.	Weight.	Rate.	Amount.	
Rivets M. S. pan head 1/2" x 2 1/4"	..	T. c. q. lb.	Rs. A.	Rs. A.	..
Do. 1/2" x 2 1/4"	..	0 1 0 0	12 4 Cwt.	12 4	..
Do. 1/2" x 3"	..	0 4 2 21	14 8 "	66 0	..
Do. 1/2" x 3"	..	0 12 2 0	10 2 "	126 9	..
Do. 1/2" x 2"	..	0 0 2 0	11 8 "	5 12	..
Do. 1/2" x 3 1/2"	..	0 0 2 0	10 6 "	5 3	..
Do. 1/2" x 1 1/2"	..	0 1 0 0	10 3 "	10 3	..
Do. 1/2" x 3"	..	0 1 3 11	12 0 "	22 3	..
Do. 1 1/2" x 2 1/4"	..	0 5 3 7	15 12 "	91 9	..
Do. 1 1/2" x 2 1/4"	..	..	..	..	..
Do. 1/2" x 5"	..	0 2 2 10	13 4 Cwt.	34 5	..
Do. 1/2" x 2 1/4"	..	0 0 0 25	12 4 "	2 12	..
Rivets steel galvd. snap head 1/2" x 1/2"	..	..	..	..	..
Rivets M. S. countersunk head 1/2" x 2"	..	0 3 0 16	12 0 Cwt.	37 12	..
Do. 1" x 1/2"	..	0 0 0 19	14 14 "	2 8	..
Do. 1" x 2 1/4"	..	..	..	..	..
Do. 1/2" x 1/2"	..	..	..	..	..
Rivets steel snap head 1/2" x 1"	..	0 5 0 0	10 12 Cwt.	53 12	..
Do. 1/2" x 1 1/2"	..	0 6 0 0	10 10 "	63 12	..
Do. 1/2" x 1 1/2"	..	1 3 3 10	10 4 "	244 6	..
Do. 1/2" x 1 1/2"	..	2 9 0 0	10 4 "	502 4	..
Do. 1/2" x 2"	..	0 4 0 0	10 6 "	41 8	..
Do. 1/2" x 2"	..	1 2 0 0	10 5 "	226 14	..
Do. 1/2" x 2 1/4"	..	0 9 1 24	10 8 "	99 6	..
Do. 1/2" x 2 1/4"	..	0 6 0 0	10 6 "	62 4	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1927-28.				1927-28.	
	Purchased in India.					
	Quantity.	Weight.	Rate.	Amount.		
		T. c. q. lb.	Rs. A.	Rs. A.		
Rivets steel snap head 1/2" x 4"	..	{ 0 0 3 14	11 0 Cwt.	9 10	}	..
		{ 0 3 0 0	11 10 "	34 14		
Do. 1/2" x 1 1/2"	..	..	..	..		..
Do. 1/2" x 1 1/2"	..	{ 0 0 1 1	10 8 "	2 12	}	..
		{ 2 3 0 18	11 0 "	474 12		
Do. 1/2" x 1 1/2"	..	{ 0 0 3 14	12 0 "	10 8	}	..
		{ 0 2 0 0	10 4 "	20 8		
		{ 0 6 0 0	11 0 "	66 0		
Do. 1/2" x 2 1/2"	..	0 0 2 0	12 8 "	6 4		..
Do. 1/2" x 2"	..	0 0 3 20	10 15 "	10 2		..
Do. 1/2" x 1"	..	0 3 0 0	14 0 "	42 0		..
Do. 1/2" x 1"	..	..	..	..		..
Do. 1/2" x 3"	..	..	..	..		..
Rivets copper flat head 1/2" x 1/2"	..	0 0 0 4	1 5 lb.	5 4		..
Do. 1/2" x 1/2"	..	0 0 0 3	1 5 "	1 5		..
Do. 1/2" x 1/2"	..	{ 0 0 2 0	1 2 "	63 0	}	..
		{ 0 0 3 0	1 1 6 "	91 14		
		{ 0 0 1 0	1 0 "	28 0		
Do. 1/2" x 1/2"	..	{ 0 0 3 0	1 2 "	94 8	}	..
		{ 0 0 1 0	1 0 "	28 0		
Do. 1/2" x 1"	..	0 0 0 1	1 5 "	1 5		..
Do. 1/2" x 1/2"	..	..	..	..		..
Do. 1/2" x 1/2"	..	..	..	..		..
Do. 1/2" x 1/2"	..	..	..	..		..
Rivets copper counter sunk head 1/2" x 1/2"	..	..	..	..		..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1928-29.				1928-29.
	Purchased in India.				
	Quantity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Rivets steel snap head 1/2" x 4"	..	0 1 3 10	11 8 Cwt.	21 2	..
Do. 1/2" x 1 1/4"	..	..	..	..	..
Do. 1/2" x 1 1/2"	..	1 7 0 18	10 9 "	286 14	..
Do. 1/2" x 1 3/4"	..	0 17 0 0	11 12 "	199 12	..
Do. 1/2" x 2 1/4"	..	..	..	..	..
Do. 1/2" x 2"	..	0 1 0 0	14 4 "	14 4	}
		0 2 1 25	11 2 "	27 5	
		0 1 0 0	11 12 "	11 12	
Do. 1/2" x 1"	..	0 8 3 23	13 8 "	120 14	..
Do. 1/2" x 1"	..	0 2 2 0	11 13 "	29 9	..
Do. 1/2" x 3"	..	0 1 0 0	10 12 "	10 12	..
Rivets copper flat head 1/2" x 1/4"	..	0 0 0 12	1 4 lb.	15 0	..
Do. 1/2" x 1"	..	..	..	..	..
Do. 1/2" x 1"	..	0 0 0 14	1 4 "	17 8	}
		0 0 3 14	1 1 "	104 2	
Do. 1/2" x 1/2"	..	0 0 2 0	1 0 "	56 0	..
Do. 1/2" x 1"	..	0 0 0 8	1 4 "	10 0	..
Do. 1/2" x 1 1/2"	..	0 0 0 1	1 4 "	1 4	..
Do. 1/2" x 1 1/2"	..	..	..	..	..
Do. 1/2" x 1 1/2"	..	..	..	..	..
Rivets copper countersunk head 1/2" x 1/4"	..	..	..	..	..
Rivets steel snap head 1/2" x 1 1/4"	..	1 0 0 0	9 11 Cwt.	193 12	}
		0 0 3 19	10 7 "	9 10	
		0 10 0 0	9 11 "	96 14	
Do. 1/2" x 1 1/4"	..	1 12 0 0	9 11 "	310 0	..
Do. 1/2" x 1 1/4"	..	1 2 3 9	11 9 "	264 0	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1929-30				1929-30.
	Purchased in India.				
	Quantity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Rivets steel snap head 1/2" x 1/4"	..	0 5 3 0	11 8 Cwt.	66 2	..
Do. 1/2" x 1 1/4"	..	0 3 0 0	10 14 "	32 10	..
Do. 1/2" x 1 1/2"	.. {	0 9 0 3	10 9 "	95 1	}
		1 8 9 0	11 4 "	315 0	
Do. 1/2" x 1 3/4"	.. {	0 1 0 0	11 12 "	11 12	}
		0 19 3 15	10 15 "	217 8	
Do. 1/2" x 2 1/4"	..	..	..	..	..
Do. 1/2" x 2"	.. {	0 1 1 0	11 12 "	14 11	}
		0 4 1 25	11 2 "	49 12	
Do. 1/2" x 1 1/2"	..	0 4 0 9	13 6 "	54 9	..
Do. 1/2" x 1"	..	..	..	..	..
Do. 1/2" x 3"	..	0 0 0 15	10 12 "	65 15	..
Rivets copper flat head 1/2" x 1/4"	..	0 0 0 14	1 4 lb.	17 8	..
		0 0 0 2	1 4 "	2 8	}
Do. 1/2" x 1"	.. {	0 0 0 1	1 9 1/2 "	1 10	
		0 0 0 9	1 1 "	9 9	}
Do. 1/2" x 1 1/2"	.. {	0 0 3 1	1 2 1/2 "	99 10	
Do. 1/2" x 1"	..	0 0 2 14	1 2 "	78 12	..
Do. 1/2" x 1 1/2"	..	0 0 0 1	1 4 "	1 4	..
Do. 1/2" x 1 1/4"	..	0 0 0 7	1 4 "	8 12	..
Do. 1/2" x 1 1/2"	..	0 0 0 1	2 12 "	2 12	..
Do. 1/2" x 1 1/4"	..	0 0 0 1	1 5 1/2 "	1 6	..
Rivets copper countersunk head 1/2" x 1/4"	..	0 0 0 1	1 4 "	1 4	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home--contd.

Description of stores.	1927-28.				1927-28.
	Purchased in India.				
	Quan- tity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Rivets steel snap head 1/2" x 1 1/2"	..	3 6 0 0	10 7 Cwt.	388 14	..
Do. 1/2" x 1 1/4"	..	1 12 0 0	11 4 "	360 0	..
Do. 1/2" x 1 1/2"	..	0 7 0 0	11 8 "	80 8	..
Do. 1/2" x 2"	..	0 9 0 0	11 0 "	99 0	..
Do. 1/2" x 2 1/2"	..	0 9 3 16	11 0 "	109 0	..
Rivets steel countersunk head 1/2" x 1/2"	..	..	..	..	..
Do. 1" x 1/2"	..	..	..	..	..
Do. 1/2" x 2 1/2"	..	..	..	..	..
Rivets steel snap head 1" x 3/8"	..	..	..	..	..
Rivets steel countersunk head 1/2" x 3"	..	..	..	..	..
Bolts and nuts hex. head 1/2" x 12"	..	..	..	..	..
Do. 1/2" x 6 1/2"	..	..	..	..	..
Do. 1/2" x 6"	..	..	..	..	..
Do. 1/2" x 8"	..	..	..	..	..
Do. 1/2" x 1"	..	..	..	..	..
Do. 1/2" x 1 1/2"	..	{ 0 12 0 0	13 8 Cwt.	162 0	}
		{ 0 6 0 0	15 8 "	93 0	
Do. 1/2" x 7"	..	..	..	..	..
Do. 1/2" x 2"	..	{ 0 4 0 0	15 8 Cwt.	62 0	}
		{ 0 3 0 0	16 12 "	50 4	
Do. 1/2" x 2 1/2"	..	{ 0 4 0 0	13 8 "	54 0	}
		{ 0 1 0 0	12 14 "	12 14	

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home--contd.

Home—contd.		1928-29.				1928-29.
Description of stores.		Purchased in India.				Purchased from Home.
		Quantity.	Weight.	Rate.	Amount.	
			T. c. q. lb.	Rs. A.	Rs. A.	
			0 2 3 8	11 0 Cwt.	31 1	
Rivets	steel snap head 1/2" x 2"	..	0 4 0 0	10 8 ..	42 0	..
			0 13 0 0	10 12 ..	139 12	
Do.	1/2" x 2 1/2"	..	0 11 3 8	10 11 ..	126 5	..
Rivets	steel countersunk head 1/2" x 1"	..	0 0 0 22	22 12 ..	4 8	..
Do.	1" x 1/2"	..	0 0 0 5	19 14 ..	9 11	..
Do.	1/2" x 2 1/2"	..	..	..	..	..
Rivets	steel snap head 1" x 1 1/8"	..	0 0 0 2	0 6 1/2 lb.	1 1	..
Rivets	steel countersunk head 1/2" x 3"	..	0 0 2 7	0 2 ..	7 14	..
Bolts and nuts	hex. head 1/2" x 12"	..	0 0 0 7	12 4 Cwt.	0 12	..
Do.	1/2" x 6 1/2"	..	..	..	..	..
Do.	1/2" x 6"	..	..	..	..	..
Do.	1/2" x 8"	..	..	..	..	..
Do.	1/2" x 1"	..	0 0 0 9	17 8 Cwt.	1 7	..
			0 10 0 9	19 0 ..	191 8	}
			0 0 3 23	27 0 ..	22 7	
Do.	1/2" x 1 1/2"	..	0 11 0 0	24 0 ..	264 0	
			0 8 0 0	21 0 ..	168 0	}
Do.	1/2" x 7"	..	0 4 0 0	14 0 ..	56 0	
			0 5 0 0	17 0 ..	85 0	}
Do.	1/2" x 2"	..	0 4 2 0	15 10 ..	70 5	
Do.	1/2" x 2 1/2"	..	0 6 0 25	14 4 ..	88 11	..
			0 2 1 24	13 0 ..	32 1	}
Do.	1/2" x 3"	..	0 5 0 0	14 8 ..	72 8	
			0 2 0 0	14 0 ..	28 0	..
Do.	1/2" x 10"	..	..	..	..	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1929-30.				Purchased from Home.
	Purchased in India.				
	Quantity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Rivets steel snap head 1" x 1 1/2"	..	0 10 0 0	9 11 Cwt.	96 14	..
		1 6 1 0	10 14 "	242 0	
		0 1 0 0	9 4 "	9 4	
Do. 1" x 1 1/4"	..	0 5 0 0	9 11 "	48 7	..
		2 4 0 0	9 4 "	407 0	
Do. 1" x 1 1/2"	..	0 3 0 0	11 9 "	34 11	..
Do. 1" x 2"	..	0 13 0 0	10 10 "	138 2	..
Do. 1" x 2 1/2"	..	0 6 0 0	10 11 "	64 2	..
Rivets steel countersunk head 1" x 1"	..	..	..	..	..
Do. 1" x 1 1/2"	..	..	..	..	..
Do. 1" x 2 1/2"	..	0 0 0 8	02 1/2 lb.	1 4	..
		0 2 1 23	11 12 Cwt.	28 14	
Rivets steel snap head 1" x 1/8"	..	..	..	..	..
Rivets steel countersunk head 1" x 3"	..	0 3 1 5	13 0 "	42 13	..
Bolts and nuts hex. head 1/2" x 12"	..	0 4 3 24	12 4 "	60 13	..
Do. 1/2" x 6 1/2"	..	0 0 3 22	13 7 "	13 11	..
Do. 1/2" x 6"	..	0 1 1 4	13 7 "	17 4	..
Do. 1/2" x 8"	..	0 0 3 0	13 7 "	10 1	..
Do. 1" x 1"	..	0 1 2 14	17 8 "	38 7	..
		0 0 1 0	16 0 "	4 0	
Do. 1" x 1 1/4"	..	0 1 0 0	24 0 "	24 0	..
		0 8 0 0	21 0 "	168 0	
		0 4 0 0	21 0 "	84 0	
		0 15 3 15	14 10 "	232 5	

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

letter No. 604 of 5th July 1927.		1927-28.				1927-28.
Description of stores.		Purchased in India.				Purchased from Home.
		Quan- tity.	Weight.	Rate.	Amount.	
Bolts and nuts hex. head 1" x 3".		..	0 4 0 0	13 0 Cwt.	52 0	..
Do.	1" x 10"	..	..	..	..	..
	1" x 12"	..	..	..	..	..
Do.	1" x 6"	..	..	..	..	..
Do.	1" x 5"	..	..	..	..	..
Do.	1" x 3 1/2"	..	0 3 0 0	10 7 Cwt.	31 5	..
Do.	1" x 1 1/2"	..	0 0 3 0	35 0 "	26 4	..
Do.	1" x 1 1/4"	..	..	..	..	..
Do.	1" x 1"	..	..	..	..	..
Do.	1" x 1 1/2"	..	..	..	..	..
Do.	1" x 1 1/2"	..	0 6 3 22	17 8 Cwt	121 9	..
Do.	1" x 1 1/2"	..	..	..	..	..
Do.	1" x 2"	..	..	..	..	..
Do.	1" x 1 1/2"	..	..	..	..	..
Do.	1" x 9"	..	..	..	..	..
Do.	1" x 2 1/2"	..	..	..	..	..
Do.	1" x 3"	..	..	..	..	..
Do.	1" x 1 1/2"	..	0 0 0 7	12 0 Cwt.	0 12	..
Do.	1" x 1 1/2"	..	0 5 0 0	11 4 "	56 4	..
Do.	1" x 2"	..	0 3 0 0	12 4 "	36 12	..
			0 12 0 0	11 4 "	135 0	..
			0 6 0 0	12 0 "	72 0	..
Do.	1" x 2 1/2"	..	0 8 0 0	12 3 "	97 8	..
			0 3 0 0	16 0 "	48 0	..
			0 0 1 13	11 0 "	4 12	..
Do.	1" x 3"	..	..	..	..	..
Do.	1" x 4"	..	..	..	..	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1928-29.				1928-29. Purchased from Home.
	Purchased in India.				
	Quantity..	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Bolts and nuts hex. head 1/2" x 12"	..	..	..	..	..
Do. 1/2" x 6"	..	{ 0 5 2 0	14 0 Cwt.	77 0	}
		{ 0 1 0 0	15 8 "	15 8	
Do. 1/2" x 5"	..	0 2 0 0	14 0 "	28 0	..
Do. 1/2" x 3 1/2"	..	0 2 3 2	12 0 "	33 3	..
Do. 1/2" x 1 1/2"	..	0 1 1 0	35 0 "	43 12	..
Do. 1/2" x 1"	..	0 0 3 27	24 4 "	24 1	..
Do. 1/2" x 1 1/4"	..	0 0 0 1	0 9 lb.	0 9	..
		{ 0 2 0 0	17 4 Cwt.	34 8	}
Do. 1/2" x 1 1/4"	..	{ 0 1 3 14	22 0 "	41 4	
		{ 0 1 2 0	26 0 "	39 0	
		{ 0 4 2 10	24 0 "	110 2	
Do. 1/2" x 2"	..	0 0 0 13	0 3 1/2 lb.	2 10	..
Do. 1/2" x 1 1/2"	..	0 0 0 19	0 3 1/2 "	3 14	..
Do. 1/2" x 9"	..	..	..	..	..
Do. 1/2" x 2 1/4"	..	..	..	..	..
Do. 1/2" x 3"	..	..	..	..	..
		{ 0 0 3 0	12 0 Cwt.	9 0	}
Do. 1/2" x 1 1/4"	..	{ 0 8 3 25	13 8 "	121 2	
		{ 0 1 2 0	13 12 "	20 10	
Do. 1/2" x 2"	..	{ 0 11 1 19	15 8 "	177 0	}
		{ 0 12 2 0	12 6 "	154 11	
Do. 1/2" x 2 1/4"	..	{ 1 12 3 12	10 11 "	351 2	}
		{ 0 13 0 0	12 4 "	159 4	

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

		1929-30.				1929-30.
		Purchased in India.				Purchased from Home.
Description of stores.		Quantity.	Weight.	Rate.	Amount.	
			T. c. q. lb.	Rs. A.	Rs. A.	
Bolts and nuts hex. head 1" x 7".	..	..	..	..	..	..
	{	0 4 3 25	16 7 Cwt.	81 12	..	
		0 7 0 0	15 6 "	107 10	..	
Do. 1" x 2".	{	0 2 0 0	14 10 "	29 4	..	
		0 4 0 0	14 0 "	54 0	..	
		0 3 2 27	15 4 "	50 14	..	
		0 6 2 0	16 3 "	105 4	..	
		0 4 2 0	14 10 "	65 13	..	
Do. 1" x 2 1/4"	{	0 1 0 25	15 4 "	18 10	..	
		0 7 0 0	14 0 "	98 0	..	
Do. 1" x 3".	..	0 1 2 5	17 12 "	27 7	..	
Do. 1" x 10"	..	0 1 3 4	16 12 "	29 15	..	
Do. 1" x 12"	..	..	..	..	..	
Do. 1" x 8"	..	0 1 0 0	14 0 Cwt.	14 0	..	
Do. 1" x 5"	..	0 1 0 0	13 12 "	13 12	..	
Do. 1" x 3 1/2"	..	0 0 3 0	35 0 "	26 4	..	
Do. 1" x 1 1/2"	{	0 0 1 0	22 4 "	4 9	..	
		0 1 2 0	21 7 "	32 3	..	
Do. 1" x 1"	{	..	..	..	..	
		0 2 0 0	24 0 Cwt.	48 0	..	
Do. 1" x 1 1/4"	{	0 7 2 0	19 8 "	146 4	..	
		0 0 0 11	4 3 1/2 lb.	2 4	..	
Do. 1" x 2"	..	..	..	..	..	
Do. 1" x 1 1/2"	..	..	..	..	..	
Do. 1" x 9"	..	0 0 1 21	21 0 Cwt.	9 3	..	
Do. 1" x 2 1/4"	..	0 0 0 9	0 3 1/2 lb.	1 13	..	
Do. 1" x 3"	..	0 0 0 8	0 3 "	1 8	..	

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—con'd.

Description of stores.	1927-28.				1927-28. Purchased from Home.
	Purchased in India.				
	Quantity.	Weight.	Rate.	Amount.	
		T. o. q. lb.	Rs. A.	Rs. A. P.	
Bolts and nuts hex. head 1/2"x7"	..	..	..	..	..
Do. 1/2"x3 1/2"	..	..	..	..	..
Do. 1/2"x1 1/2"	..	..	..	..	..
Do. 1/2"x2 1/2"	..	..	..	..	..
Do. 1/2"x4 1/2"	..	..	..	..	..
Do. 1/2"x6 1/2"	..	..	..	..	..
Do. 1/2"x1 1/4"	..	..	..	..	..
Do. 1/2"x3 1/4"	..	..	..	..	..
Do. 1/2"x2 1/4"	..	0 2 0 0	9 8 Cwt	19 0	..
Do. 1/2"x2 1/2"	..	0 10 0 0	10 4 ..	102 8	..
Do. 1/2"x6"	..	0 2 0 0	12 4 ..	24 8	..
Do. 1/2"x1 1/2"	..	0 0 0 11	18 0 ..	1 11	..
Do. 1/2"x3"	..	0 12 3 7	10 4 ..	121 5	..
Do. 1/2"x4 1/2"	{ ..	0 1 2 0	12 0 ..	18 0	{ ..
	{ ..	0 2 0 0	11 0 ..	22 0	
Do. 1/2"x5 1/2"	{ ..	0 0 2 0	12 0 ..	6 0	{ ..
	{ ..	0 0 2 0	11 8 ..	5 12	
Do. 1/2"x2"	{ ..	0 7 0 0	9 8 ..	66 8	{ ..
	{ ..	0 2 0 0	12 0 ..	24 0	
Do. 1/2"x2"	..	..	..	..	..
Bolts and nuts galvd. hex. head 1/2"x2"	..	..	..	..	..
Do. of sizes	..	..	..	..	..
Bolts and nuts hex. head 1/2"x1 1/2"	..	..	..	..	..
Do. 1/2"x3"	..	..	..	..	..
Do. 1/2"x6 1/2"	..	0 1 2 0	13 0 Cwt.	19 8	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Home—contd.		1928-29.				1928-29.
Description of stores.		Purchased in India.				Purchased from Home.
		Quantity.	Weight.	Rate.	Amount.	
			T. o. q. lb.	Rs. A.	Rs. A.	
Bolts and nuts hex. head 1"×3"	{	..	0 3 0 0	13 8 Cwt.	40 8	{
		..	0 10 2 0	16 0 "	169 0	
		..	0 4 0 0	13 12 "	55 0	
Do. 1"×4"	{	..	0 9 0 15	10 4 "	1 6	{
		..	0 9 2 0	12 8 "	6 4	
Do. 1"×2"	..	..	0 4 0 0	14 0 "	56 10	..
Do. 1"×3½"	..	..	..	..	..	..
Do. 1"×1½"	..	..	..	..	..	..
Do. 1"×2½"	..	..	..	..	..	..
Do. 1"×4½"	..	..	..	..	..	..
Do. 1"×6½"	{	..	0 0 1 0	12 4 "	3 1	{
		..	0 0 0 24	15 12 "	2 6	
Do. 1"×1½"	{	..	0 0 3 0	16 0 "	12 0	{
		..	0 0 0 22	10 4 "	2 0	
Do. 1"×3½"	{	..	0 0 1 15	0 2 lb.	5 6	{
		..	0 6 0 0	13 12 Cwt.	82 8	
Do. 1"×2½"	{	..	0 2 0 0	10 4 "	20 8	{
		..	0 10 0 0	14 5 "	143 2	
		..	1 2 0 0	13 8 "	297 0	
Do. 1"×6"	{	..	0 6 0 0	10 14 "	65 4	{
		..	0 4 3 8	11 6 "	54 14	
Do. 1"×1½"	..	..	..	..	..	..
Do. 1"×3"	{	..	1 3 0 0	13 0 "	39 0	{
		..	1 5 0 0	14 12 "	368 12	
Do. 1"×4½"	..	..	0 2 0 0	12 0 "	24 0	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1929-30.				1929-30. Purchased from Home.	
	Purchased in India.					
	Quan- tity.	Weight,	Rate.	Amount.		
		T. c. q. lb.	Rs. A.	Rs. A.		
Bolts and nuts [hex. head 1/2" x 1 1/4"	..	{	0 1 2 0	15 8 Cwt.	23 4	{ ..
			0 8 0 0	15 8 "	88 0	
			0 2 0 0	13 0 "	26 0	
			0 7 2 0	14 0 "	105 0	
Do. 1/2" x 2"	..	{	0 14 2 0	16 0 "	232 0	{ ..
			0 6 2 0	13 0 "	84 8	
			0 9 3 25	14 8 "	144 6	
Do. 1/2" x 2 1/4"	..	{	0 8 0 0	10 14 1/2 "	87 4	{ ..
			1 0 0 0	15 8 "	310 0	
Do. 1/2" x 3"	..	{	0 14 0 0	16 8 "	231 0	{ ..
			0 2 0 0	13 0 "	26 0	
Do. 1/2" x 4"	..	{	0 0 2 8	12 8 "	7 2	{ ..
			0 0 0 13	13 8 "	1 9	
Do. 1/2" x 7"	..		..	..	..	..
Do. 1/2" x 3 1/4"	..		0 0 0 8	15 0 Cwt.	1 1	..
Do. 1/2" x 1 1/4"	..		0 0 0 19	12 4 "	2 1	..
Do. 1/2" x 2 1/4"	..		0 5 1 21	14 4 "	77 8	..
Do. 1/2" x 4 1/4"	..		0 0 0 4	15 12 "	0 9	..
Do. 1/2" x 6 1/4"	{ ..	{	0 1 0 4	14 4 "	14 12	{ ..
			0 0 1 0	15 12 "	3 15	
Do. 1/2" x 1 1/4"	..		0 0 1 0	16 0 "	4 0	..
Do. 1/2" x 3 1/4"	{ ..	{	0 1 0 0	10 14 "	10 14	{ ..
			0 0 0 15	10 4 "	1 6	
Do. 1/2" x 2 1/4"	{ ..	{	0 3 0 0	13 12 "	41 4	{ ..
			0 1 2 0	13 0 "	19 8	

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

1927-28.		1927-28.			
Description of stores.	Purchased in India.				Purchased from Home.
	Quantity.	Weight.	Rate.	Amount.	
Bolts and nuts hex. head 1" x 4 1/4"	..	0 1 3 14	12 5 Cwt.	23 1	..
Do. 1/2" x 2"	..	0 0 0 1	45 0 "	0 6	..
Do. 1/2" x 2 1/4"	..	0 0 0 6	17 8 "	0 15	..
Do. 1/2" x 5"	..	..	..	..	..
Do. 1/2" x 2 1/4"	..	..	..	..	..
Do. 1/2" x 3"	..	..	..	..	..
Bolts and nuts snap head 1" x 2"	..	..	..	..	..
Do. 1/2" x 4"	..	..	..	..	..
Do. 1/2" x 4"	..	..	..	..	..
Do. 1/2" x 6"	..	..	..	..	..
Do. 1/2" x 2 1/4"	..	0 0 1 0	26 4 Cwt.	6 9	..
Do. 1/2" x 3"	..	0 3 0 0	22 14 "	68 10	..
Do. 1/2" x 3"	{	..	0 5 0 0	26 4 "	131 4
		..	0 6 0 0	22 6 "	134 4
		..	0 2 0 0	18 8 "	37 0
Do. 1/2" x 5 1/4"	..	0 4 0 0	25 12 "	103 0	..
Do. 1/2" x 5"	..	..	..	..	..
Do. 1/2" x 4"	..	..	..	..	..
Do. 1/2" x 5"	..	..	..	..	..
Bolts and nuts countersunk head 1" x 6"	..	..	..	..	..
Do. 1/2" x 1 1/4"	..	..	..	..	..
Do. 1/2" x 5"	..	..	..	..	..
Do. 1/2" x 5 1/4"	..	..	..	..	..
Do. 1/2" x 10"	..	..	..	..	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1928-29.				1928-29.
	Purchased in India.				
	Quan- tity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A. P.	Purchased from Home.
Bolts and nuts hex. head 1/2" x 5 1/2"	..	0 3 0 0	12 0 Cwt.	36 0	..
Do. 1/2" x 2"	..	1 4 1 2	15 4 "	370 1	..
Do. 1/2" x 2"	..	..	..	..	..
Bolts and nuts galvd. hex. head 1/2" x 2"	..	..	..	..	..
Do. of sizes	..	..	..	..	..
Bolts and nuts hex. head 1/2" x 1 1/2"	..	0 0 0 1	0 9 lb.	0 9	..
Do. 1/2" x 3"	..	0 0 0 1	0 12 nett	0 12	..
Do. 1/2" x 6 1/2"	{ ..	0 1 0 0	13 0 Cwt.	13 0	..
	{ ..	0 1 3 27	12 0 "	23 14	..
Do. 1/2" x 4 1/2"	..	..	..	..	..
Do. 1/2" x 2"	..	..	..	..	..
Do. 1/2" x 2 1/2"	..	..	..	..	..
Do. 1/2" x 5"	..	..	..	..	..
Do. 1/2" x 2 1/2"	..	..	..	..	..
Do. 1/2" x 3"	..	..	..	..	..
Bolts and nuts snap head 1/2" x 2"	..	..	..	..	..
Do. 1/2" x 4"	..	0 0 1 0	18 8 Cwt.	4 10	..
Do. 1/2" x 4"	..	0 0 1 22	27 11 "	11 5	..
Do. 1/2" x 6"	..	0 0 1 8	15 0 Cwt. less 7 1/2%	4 13	..
Do. 1/2" x 2 1/2"	..	0 1 1 0	21 0 "	26 4	..
Do. 1/2" x 3"	..	0 3 0 0	19 8 "	58 8	..
	{ ..	0 8 3 10	18 10 "	164 10	..
Do. 1/2" x 3"	{ ..	0 3 3 12	19 0 "	73 5	..
	{ ..	0 3 0 0	19 12 "	59 4	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1929-30.				1929-30.
	Purchased in India.				
	Quan- tity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Bolts and nuts hex. head $\frac{1}{2}" \times 2\frac{1}{2}"$	{ ..	0 4 0 8	13 8 Cwt	54 15	..
	{ ..	0 3 3 18	13 0 "	50 13	..
Do. $\frac{1}{2}" \times 6"$	..	..	..	..	..
Do. $\frac{1}{2}" \times 1\frac{1}{2}"$	..	0 0 0 21	16 0 Cwt	3 0	..
Do. $\frac{1}{2}" \times 3"$	{ ..	0 4 0 0	12 12 "	51 0	..
	{ ..	0 12 0 0	12 6 "	148 8	..
Do. $\frac{1}{2}" \times 4\frac{1}{2}"$	..	0 2 2 0	11 12 "	29 6	..
Do. $\frac{1}{2}" \times 5\frac{1}{2}"$	{ ..	0 2 0 0	12 0 "	24 0	..
	{ ..	0 1 1 0	13 8 "	16 14	..
Do. $\frac{1}{2}" \times 2"$	{ ..	0 2 0 0	13 0 "	26 0	..
	{ ..	0 5 0 0	12 4 "	61 4	..
	{ ..	0 5 1 25	12 8 "	68 7	..
Do. $\frac{1}{2}" \times 2"$	..	0 0 0 2	0 6 lb.	0 12	..
Bolts and nuts galvd. hex. head $\frac{1}{2}" \times 2"$	..	0 1 0 21	0 4 $\frac{1}{2}$ lb.	35 5	..
Do. of sizes	..	0 5 0 23	18 7Cwt.	96 0	..
Bolts and nuts hex. head $\frac{1}{2}" \times 1\frac{1}{2}"$	..	..	..	..	..
Do. $\frac{1}{2}" \times 3"$	..	..	..	..	..
Do. $\frac{1}{2}" \times 6\frac{1}{2}"$	..	0 5 0 17	12 0 "	61 13	..
Do. $\frac{1}{2}" \times 4\frac{1}{2}"$	..	..	..	..	..
Do. $\frac{1}{2}" \times 2"$	..	..	..	..	..
Do. $\frac{1}{2}" \times 2\frac{1}{2}"$	..	0 0 0 8	0 3 $\frac{1}{2}$ lb.	1 10	..
Do. $\frac{1}{2}" \times 5"$	..	0 0 0 7	0 3 $\frac{1}{2}$ "	1 7	..
Do. $\frac{1}{2}" \times 2\frac{1}{2}"$	..	0 0 1 13	45 8Cwt.	16 10	..
Do. $\frac{1}{2}" \times 3"$	..	0 0 0 14	14 0 "	1 12	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1927-28.				1927-28.
	Purchased in India.				
	Quantity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Bolts and nuts countersunk head $\frac{1}{2}$ " $\times$ 12"	..	..	..	..	..
Do. $\frac{1}{2}$ " $\times$ 6 $\frac{1}{2}$ "	..	{ 0 1 2 24	18 0 Cwt.	30 14	}
Do. $\frac{3}{8}$ " $\times$ 8"	..	{ 0 3 0 7	17 8 "	53 10	
Do. $\frac{1}{2}$ " $\times$ 8"	..	0 0 0 7	0 4 lb.	1 12	..
Do. $\frac{1}{2}$ " $\times$ 5 $\frac{1}{2}$ "	..	0 1 3 0	25 0 Cwt.	43 12	..
Do. $\frac{1}{2}$ " $\times$ 2 $\frac{1}{2}$ "	..	{ 0 0 2 0	32 0 "	16 0	}
		{ 0 0 3 0	23 12 "	17 13	
Do. $\frac{1}{2}$ " $\times$ 3"	..	{ 0 6 0 0	0 3 $\frac{1}{2}$ lb.	136 8	}
		{ 0 6 0 15	22 0 Cwt.	134 15	
		{ 0 3 0 0	23 0 "	69 0	
Do. $\frac{1}{2}$ " $\times$ 1 $\frac{1}{2}$ "	..	..	..	..	..
Do. $\frac{1}{2}$ " $\times$ 4"	..	..	..	..	..
Do. $\frac{1}{2}$ " $\times$ 2 $\frac{1}{2}$ "	..	..	..	..	..
Do. $\frac{1}{2}$ " $\times$ 2 $\frac{1}{2}$ "	..	..	..	..	..
Do. $\frac{1}{2}$ " $\times$ 1 $\frac{1}{2}$ "	..	..	..	..	..
Bolts and nuts square head $\frac{1}{2}$ " $\times$ 2 $\frac{1}{2}$ "	..	..	..	..	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Home—Onhd.		1928-29.				1928-29.
Description of stores.		Purchased in India.				Purchased from Home.
		Quantity.	Weight.	Rate.	Amount.	
Bolts and nuts snap head 1" x 5 1/2"	.. {	T. c. q. lb.	Rs. A.	Rs. A.	.. }	
		0 1 3 24	24 12 Cwt.	48 10		
		0 2 0 0	16 4 "	32 8		
		0 2 0 0	19 15 "	39 14		
Do. 1/2" x 5"	..	..	..	..	..	
Do. 1/2" x 4"	..	..	..	..	..	
Do. 1/2" x 5"	..	..	..	..	..	
Bolts and nuts countersunk head 3/8" x 6"	..	0 0 0 12	0 5 lb	3 12	..	
Do. 1/2" x 1 1/2"	..	..	..	..	..	
Do. 1/2" x 6"	..	0 0 0 18	24 8 Cwt.	3 15	..	
Do. 1/2" x 5 1/2"	..	0 0 1 15	21 0 "	8 1	..	
Do. 1/2" x 10"	..	0 0 0 12	21 0 "	2 4	..	
Do. 1/2" x 12"	..	0 0 0 10	21 0 "	1 14	..	
Do. 1/2" x 6 1/2"	..	0 3 1 1	22 0 "	71 11	..	
Do. 1/2" x 8"	..	0 0 0 26	0 4 1/2 lb.	7 5	..	
Do. 1/2" x 5 1/2"	.. {	0 2 0 0	23 0 Cwt.	46 0	.. }	
		0 3 0 0	24 0 "	72 0		
Do. 1/2" x 2 1/2"	.. {	0 1 0 0	22 0 "	22 0	.. }	
		0 1 2 0	25 0 "	37 8		
		0 1 2 4	24 15 "	38 5		
Do. 1/2" x 3"	..	0 12 0 11	21 15 "	265 6	..	
Do. 1/2" x 1 1/2"	..	..	..	..	..	
Do. 1/2" x 4"	..	..	..	..	..	
Do. 1/2" x 2 1/2"	..	..	..	..	..	
Do. 1/2" x 2 1/2"	..	..	..	..	..	
Do. 1/2" x 1 1/2"	..	..	..	..	..	
Bolts and nuts square head 1/2" x 2 1/2"	..	..	..	..	..	

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1929-30.				1929-30.
	Purchased in India.				
	Quan- tity.	Weight.	Rate.	Amount.	
		T. o. q. lb.	Rs. A.	Rs. A.	
Bolts and nuts snap head 1/2" x 2" . . .	..	0 0 0 14	26 8 Cwt.	3 5	..
Do. 1/2" x 4" . . .	..	0 2 1 5	18 8 ..	42 7	..
Do. 1/2" x 4" . . .	..	..	..	..	..
Do. 1/2" x 6" . . .	..	0 2 2 20	15 0 Cwt.	40 3	..
Do. 1/2" x 2 1/2" . . .	..	0 1 0 0	21 0 ..	21 0	..
Do. 1/2" x 3" . . .	..	..	..	..	..
Do. 1/2" x 3" . . .	..	0 6 0 0	19 12 Cwt.	118 8	..
Do. 1/2" x 5 1/2" . . .	..	0 2 0 14	19 5 ..	41 1	..
Do. 1/2" x 5" . . .	..	0 0 2 24	19 7 ..	13 14	..
Do. 1/2" x 4" . . .	..	0 0 2 8	17 0 ..	9 11	..
Do. 1/2" x 5" . . .	..	0 1 0 21	19 3 ..	22 13	..
Bolts and nuts countersunk head—					
Do. 1/2" x 6" . . .	..	0 1 2 25	29 8 ..	50 13	..
		0 1 0 2	28 0 ..	28 8	..
Do. 1/2" x 1 1/2 . . .	..	0 0 1 21	0 4 lb.	12 4	..
Do. 1/2" x 5" . . .	..	0 0 0 26	21 0 Cwt.	4 14	..
Do. 1/2" x 5 1/2" . . .	..	0 0 1 22	21 0 ..	9 6	..
Do. 1/2" x 10" . . .	..	..	..	..	..
Do. 1/2" x 12" . . .	..	..	..	..	..
Do. 1/2" x 6 1/2" . . .	..	..	..	..	..
Do. 1/2" x 8" . . .	..	0 0 1 0	0 4 1/2 lb.	7 14	..
Do. 1/2" x 5 1/2" . . .	..	0 5 0 0	18 0 Cwt.	90 0	..
Do. 1/2" x 2 1/2" . . .	..	0 0 2 14	24 15 ..	15 9	}
		0 5 3 0	24 11 ..	141 15	
Do. 1/2" x 3" . . .	..	0 14 1 9	24 6 ..	349 5	..

Statement of articles, enumerated in the enclosure of the Tariff Board's letter No. 604 of 31st July 1930, purchased in India and from Home—contd.

Description of stores.	1929-30.				1929-30. Purchased from Home.
	Purchased in India.				
	Quan- tity.	Weight.	Rate.	Amount.	
		T. c. q. lb.	Rs. A.	Rs. A.	
Bolts and nuts countersunk head 1/2" x 1 1/2" .	..	0 0 1 4	0 5 lb.	10 0	..
Do. 1/2" x 4" .	..	0 0 0 4	0 10 "	2 8	..
Do. 1/2" x 2 1/2" .	..	0 0 1 14	45 0 Cwt.	16 14	..
Do. 1/2" x 2 1/2" .	..	0 0 1 18	45 0 "	18 8	..
Do. 1/2" x 1 1/2" .	..	0 0 0 20	0 7 1/2 lb.	9 6	..
Bolts and nuts square head 1/2" x 2 1/2" .	..	0 0 0 13	0 11 "	8 15	..

Letter No. 676, dated the 14th August, 1930, from the Secretary, Tariff Board, to the Collector of Customs, Bombay/Calcutta.

I have the honour to invite your attention to Government of India, Commerce Department, Resolution No. 38-T. (16), dated 15th May, 1930. The Tariff Board is now engaged upon the enquiry referred to it by that Resolution and I am directed to forward herewith a statement of the points upon which the Board would be glad to have your opinion. I am to say that the Board would prefer in the first instance to have a written statement of your views upon the points raised. After your views have been received and considered by the Board, should any elucidation be deemed necessary, a further communication will be sent to you suggesting a time and place when you could meet the Board personally.

Points upon which the opinion is desired of the Collector of Customs, Bombay/Calcutta.

Bearing Plates:—These are manufactured from bars of a special shape. The bars are flats of various sizes. It is believed that some, though 8" wide, are not over $\frac{1}{4}$ " thick and consequently are assessed at 10 per cent., but the majority are liable to pay the protective duty of Rs. 26 or Rs. 37 per ton, according to whether they are British or Continental respectively. It is suggested that if, as is believed, Messrs. Tata's have no objection, all bars (flats) of a shape specially designed for the manufacture of bearing plates should be assessed at 10 per cent. *ad valorem*. Would this suggestion involve any administrative difficulty and what change would be required in the Customs Schedule?

Spring steel for stretcher bars:—This, in the form of bars, at present carries a protective duty of Rs. 26 per ton (British). It is suggested that the duty should be reduced to 10 per cent. *ad valorem*. Would there be any administrative difficulty in giving effect to this proposal? Is any difficulty encountered in distinguishing between spring steel and carbon steel?

Spring steel bars carry the protective duty. On page 78 of the Trade Returns for March, 1930, there is an entry under steel "spring" showing an import of 90 tons. Does this entry refer exclusively to 'spring steel bars'? If so, the import has fallen from 2,200 tons in 1927-28, to 90 tons in 1929-30. Do you attribute this falling off to the high level of the duty? Is there any reason to suppose that, as a result, spring steel articles in fabricated form are being imported into this country instead of being manufactured in India from spring steel, whether imported or Indian? It should be noted that in the last 3 years there has been a similar decline in the demand for Indian manufactured spring steel.

Rivets:—These are at present classified with nails, the duty being 10 per cent. *ad valorem*. Would there be any difficulty in distinguishing between rivets and nails?

If it were proposed to raise the duty on the following articles:—

Fish bolts and nuts,
Rivets,
Dogspikes,
Gibs and Cotters,

which of the following courses would be most convenient from the administrative point of view:—

- to assess each article to such duty as may be sufficient to equal the duty paid by Indian manufacturers on the raw material used by them,
- to impose differential duties according as the article is of British or Continental manufacture,
- to include all these articles together with nuts and bolts in a single class bearing a specific duty of Rs. 2 per cwt. whatever the country of manufacture?

Collector of Customs, Bombay.

A.—WRITTEN.

Letter RSR No. 3555, dated 19th August, 1930.

STEEL—BEARING PLATES, STRETCHER BARS, ETC.

I have the honour to acknowledge receipt of your letter No. 676, dated the 14th instant, on the above subject, and to offer the following remarks on the points raised in your letter.

Bearing plates.—I have been unable to confirm your statement that bars of special shape are imported for the manufacture of bearing plates. If such specially shaped or designed bars were imported they would be assessable under item 102 c (c) vi of the Indian Customs Tariff. If it is meant that flats of a special size are imported for the purpose, they could be provided for by a further entry in 102 c (c).

If the bars have a special shape or design no administrative difficulty would arise but if dimensions alone are to be considered it would be necessary to enquire as to the extent to which such bars are imported for other purposes or to which such bars may be used for other purposes.

Spring steel for stretcher bars.—So far as the Custom House is concerned it would be impossible to distinguish between spring steel and carbon steel. Any concession to spring steel bars would make it necessary to have metallurgical tests carried out in respect of all consignments claiming to be spring steel with an accompanying inconvenience and delay to importers.

Of the 90 tons referred to in your letter, Bombay is responsible for 7 tons. It is impossible to trace the actual importations but I am of opinion that the entry does not refer to spring steel bars but to steel other than bars [item 102 (f)]. The falling off I do not attribute to the high level of duty. I am inclined to think that bars which are now excluded from the statistical head were formerly included. I have no reason to believe that fabricated spring steel articles are being imported to the detriment of Indian manufacture.

Rivets.—There would be no difficulty in distinguishing between nails and rivets. In order of convenience I place the suggested courses in the order c.a.b.

It may be pointed out that rivets are of many kinds and of materials other than iron and steel while gibbs and cotters are widely used as component parts of machinery. In particular bright steel cotters are passed free of duty as component parts of locomotives. The association of these articles with fishbolts and dogspikes suggests that only such as are used for railway track purposes are in question. If such is the case they should find place in 103 (m) and 103 (f) should be qualified by "not otherwise specified" and the statutory schedule be consequentially amended.

THE COLLECTOR OF CUSTOMS, BOMBAY.

B.—ORAL.

Evidence of Mr. T. A. STEWART, Collector of Customs, Bombay, recorded at Bombay on Friday, the 22nd August, 1930.

President.—Mr. Stewart, you are the Collector of Customs, Bombay?

Mr. Stewart.—Yes.

President.—You have been in charge here since how long?

Mr. Stewart.—Since November, 1928.

President.—We sent you two memoranda dealing with miscellaneous steel articles and also with the Gold Thread industry and you have been good enough to send us your replies. We want this morning to examine you generally on some of the points which are not quite clear to us. In the steel enquiry we will commence with Bearing Plates. You say "I have been unable to confirm your statement that bars of special shape are imported for the manufacture of bearing plates".

Mr. Stewart.—We have no record of any importation of special shapes.

President.—Our information is that these bearing plates are manufactured in the rolling mills in Europe and the only operation which remains to be done here is punching four holes.

Mr. Stewart.—We have had importation of bearing plates which were not manufactured from plain bars. They had ridges along them against which the rail bears laterally as well as perpendicularly. If bars came with the ridges on that would constitute special shape.

President.—They are all imported by the railways?

Mr. Stewart.—They are imported as individual bearing plates with the four holes punched ready for use and not as bars.

President.—In the other case they are brought in complete except for the four holes?

Dr. Matthai.—They are like ordinary flat bars with ridges?

Mr. Stewart.—We have noticed nothing which has ridges on it.

President.—So far as you are aware, what comes through the Customs are simply flat bars and these according to the size of the bearing plate required might be either protected or not protected?

Mr. Stewart.—Yes, according to the dimensions. They would not be protected if they are "not under 8" wide and not over $\frac{1}{4}$ " thick".

President.—Most of the bearing plates are over $\frac{1}{4}$ " thick.

Dr. Matthai.—When we examined the representative of Messrs. Richard son and Cruddas we got the impression that none of these bars used for bearing plates would come in this exempted class.

Mr. Stewart.—My impression is that bearing plates are made from ordinary bars and are 10" to 12" square. The bars would come under 102 (c) IV as far as width is concerned but not as regards thickness.

Dr. Matthai.—The thickness I think in some cases reaches over 1".

President.—Would it be possible to devise some formula by which bearing plates could be exempted from the protective duty? Messrs. Tata Iron and Steel Company say they do not manufacture them and they have no objection to their coming in under 10 per cent.

Mr. Stewart.—I don't think it would be difficult to devise a formula. Take for example the dimension of 12" x $\frac{1}{4}$ " : if this is a bar that is imported only for bearing plates, you can put in another heading under sub-section III simply saying "Bars 12" broad x $\frac{1}{4}$ " thick".

Dr. Matthai.—If it is certain that bars of that size are not used for any other purpose?

Mr. Stewart.—That is so. We would not have any difficulty in recognizing a bar 12" broad and $\frac{1}{4}$ " thick.

Dr. Matthai.—Your point here is that if the special feature of the bearing plate bar is the shape of it then there is no administrative difficulty at all?

Mr. Stewart.—That is so. Then it would come in under "All other shapes, any size". The wording of this item excludes thickness and breadth from the idea of shape.

Dr. Matthai.—If the special feature is one entirely of size then we would have to make certain that that size is not likely to be used for other purposes?

Mr. Stewart.—That is so.

President.—There is, so far as you are aware, no one definite standard size bearing plate? Bars of many sizes come in according to the size of the bearing plate?

Mr. Stewart.—That is my impression; there is no definite size which you can call bearing plate size.

President.—The Railway Board is standardizing most of the articles as far as possible. But if you want bearing plates for light rails you would not ask for the same bearing plate as for 100 lb. rails, so that it appears to me that there might be some administrative difficulty in respect of this.

Mr. Stewart.—Yes, from the revenue point of view.

President.—I think I am right in stating that where a loophole exists the trade is ready to take advantage of it?

Mr. Stewart.—Yes. If you lay down a dimension you will find people manufacturing and importing to that dimension. You will find an example in this section (Section 102c of Tariff Schedule). "Rounds not over $\frac{7}{16}$ th inch diameter" used to be "rounds not over half inch". We had to decrease the dimension because the manufacturers were getting so close to it. The extra $\frac{1}{16}$ th inch was therefore taken off.

President.—In order then to exempt these bearing plates from the protective duty I understand we shall have to enquire and ascertain whether they can be used for any other purpose. If they can be used for any other purpose then obviously we cannot suggest that they should be exempted from the protective duty.

Mr. Stewart.—That is my position.

President.—The next article is Spring Steel for Stretcher Bars. You say the entry in the Trade Returns does not refer to spring steel bars but to steel other than bars, that is to say you start off with 'steel angle and tee' and then spring.

Mr. Stewart.—I find it impossible to trace any particular entry but it was suggested to me that the particular importations that we recorded in the past year have been in the form of plates or sheets.

President.—Actually very little spring steel is imported into the Bombay Presidency?

Mr. Stewart.—There are quite a number of importations of bars which are described as spring steel but they are assessed under the protective rate and are recorded as protected.

President.—But other than bars?

Mr. Stewart.—Not very much: I think 7 tons is our figure.

President.—There would be no special classification for spring steel bars?

Mr. Stewart.—We classify those with other protected bars.

Dr. Matthai.—These are included in the returns of steel bars?

Mr. Stewart.—Yes.

President.—To what do you attribute this falling off in the entry under spring steel? These have fallen from 2,200 tons to 90 tons in the last three years. Apparently it is not assessed to the protective duty.

Mr. Stewart.—It may be. We get many importations of spring bars from the continent. I do not know why they are declared as spring bars unless with a view to non-protective assessment and it is possible in past years those bars have been classified as spring steel. They are declared as spring steel bars.

Dr. Matthai.—Now that spring steel, specially when it comes from the continent, is charged Rs. 37 a ton, the usual protective duty on bars, and it would be rather suicidal for people to import spring steel in the shape of bars if they can possibly avoid it. If there is any possibility of spring steel being imported in some shape other than bars it would come in at a duty as low as 10 per cent. which would mean a considerable reduction in the duty.

Mr. Stewart.—I think the difference is this that under 102f we get steel which is imported for the manufacture of springs. I don't think spring steel is necessarily imported for that purpose. Obviously not; you get stretcher bars out of it.

President.—You make laminated springs for railway trains out of it.

Dr. Matthai.—If you could import spring steel in semi-fabricated or fabricated form, then you would save on a ton sometimes as much as Rs. 20 to Rs. 25.

Mr. Stewart.—That is so; if you imported your springs ready made.

President.—Take a railway company for instance. They would hardly place an order with Messrs. Burn and Company for manufacturing laminated springs for their railway wagons if they could import them direct at 10 per cent. Similarly Messrs. Jessop and Company or Burn and Company would not import spring bars and make their own springs when they could import from Belgium laminated springs ready made. Obviously they would get it almost as cheap as the raw material.

Mr. Stewart.—Yes.

Dr. Matthai.—There is one point that does support your statement. If laminated springs or any kind of springs required for wagons were imported in fabricated form I suppose it ought to be shown here (showing Trade Returns) under "fabricated steel for railway wagon purposes".

Mr. Stewart.—I don't think there is any such difference in our figures for the past few years as to suggest a change in practice.

Dr. Matthai.—If this indicates that no spring parts of wagons were imported as such then of course that would support the suggestion that you are making.

President.—Is it correct that in the last two years there have been no imports of railway plant and rolling-stock? There must have been surely? There are blank entries under the heading of imports of railway plant and rolling-stock materials and parts thereof in the Trade Returns. Is this due to some other new classification?

Mr. Stewart.—Yes. Isn't there a footnote there? That classification has been discontinued since April 1928.

President.—Where would this come under? It must find some place in the Trade Returns.

Mr. Stewart.—It comes under vehicles. On page 135 of the Trade Returns you get the values given.

President.—You get a big increase in the last two years.

Mr. Stewart.—No, it is a difference in classification. On page 135 you get nothing for 1927-28, but you get figures for 1928-29 and 1929-30.

President.—You cannot build very much on that, because it depends on the number of wagons being ordered by the railways, because the wagon

Companies import many of their parts complete. If they are manufacturing 800 wagons in one year the imports would be low and if they are manufacturing 2,000 next year, the imports would be higher.

Mr. Stewart.—Yes.

President.—The figures would not entirely exclude the supposition that wagon companies were importing their spring steel in ready made form.

Mr. Stewart.—There is no such variation as to indicate any marked tendency

President.—It doesn't indicate a tendency, but does not exclude the possibility.

Mr. Stewart.—It doesn't.

President.—We should have to go to the wagon building firms in Calcutta and ascertain from them whether they have given up the idea of manufacturing these articles in India and are importing them ready made on account of the duty. That is the only way in which we will be able to obtain a satisfactory solution.

Dr. Matthai.—Since there are no wagon building firms in Bombay, I suppose the problem would not arise here. It is a problem that would mainly arise in Calcutta?

Mr. Stewart.—I should say so.

Dr. Matthai.—I think we would have to elucidate this point with the wagon building firms and the Collector of Customs, Calcutta.

Mr. Stewart.—I think you will be able to get more information there.

President.—Any differentiation between spring steel and carbon steel is a matter which presents a considerable amount of difficulty?

Mr. Stewart.—For us it is impossible. It involves a metallurgical test which we are not equipped to carry out.

President.—From your point of view it would be advantageous to lump all these small articles, gibs and cotters, bolts and nuts together and charge the same duty?

Mr. Stewart.—The simpler you make the tariff the better we are pleased.

President.—A specific duty for all articles of this class whether imported from Great Britain or from the Continent?

Mr. Stewart.—That is certainly the simplest thing from our point of view.

President.—Any differentiation between British Standard Steel and Continental steel always presents some difficulty?

Mr. Stewart.—Yes, it does as to the proof of origin.

President.—If we were to take all these articles together, it is true in this case a higher duty might be justified, and in that case a lower rate of duty might be justified, but on the whole a sort of average for all the articles concerned—Rs. 2 or Rs. 2-8-0 a cwt. of duty—would be satisfactory from the Customs point of view?

Mr. Stewart.—That would be most satisfactory from our point of view.

Dr. Matthai.—As far as rivets are concerned the point that you make here is that rivets are of many kinds. Supposing we said 'iron or steel rivets', that would meet the difficulty?

Mr. Stewart.—That certainly would eliminate anything in the nature of copper or aluminium rivets.

Dr. Matthai.—In the Tariff Schedule they give the tariff valuations (103 f) of "rivets, boiler makers' or structural, if black". That I suppose would cover the great bulk of this class of rivets.

Mr. Stewart.—I don't quite know what the rivets in question are.

Dr. Matthai.—The rivets in question are rivets used mainly for structural work, so that this classification I suppose would cover that class of rivets used mainly for bridge work and for wagons?

Mr. Stewart.—Which section are you referring to?

Dr. Matthai.—103 (f) of the Tariff Schedule.

Mr. Stewart.—These are two particular sorts of rivets that are in fairly general demand and for which a fairly constant market value exists and therefore they are suitable for the purpose of tariff valuation to simplify assessment throughout the year.

Dr. Matthai.—In order to meet the difficulty that you are suggesting that rivets are of many kinds, if we attempted a description somewhat on these lines, that would save trouble?

Mr. Stewart.—Yes. It would of course be transferred from a tariff value to a specific entry in the tariff.

President.—As regards these gibs and cotters to which the engineering firms refer, they are those used for fastening steel tie bars to the cast iron blocks and steel in cast iron sleepers.

Mr. Stewart.—There should be no difficulty in delimiting that particular variety.

President.—If they were referred to as gibs and cotters for cast iron sleepers?

Mr. Stewart.—Then there would be no difficulty in identifying them.

President.—We might take your suggestion and put gibs and cotters under 103 (m), because that would come under the general category of railway track material and then make a corresponding modification under 103 (f). That would completely eliminate the difficulty?

Mr. Stewart.—Yes.

President.—Gibs and cotters used in railway track material, that would not include, I take it, bright steel cotters?

Mr. Stewart.—No.

Collector of Customs, Calcutta.

A.—WRITTEN.

Letter No. 4215, dated the 5th September, 1930.

I have the honour to refer to your letter No. 676 of the 14th August, 1930, and to give my views on the points raised *seriatim* :—

(1) *Bearing plates*.—These are manufactured either from bars of a special shape which only need cutting into lengths to be ready for use as bearing plates or from flat bars. The former bars are assessed at 10 per cent. under 102c/62 (c) (VI) of the Indian Customs Tariff while the latter fall under 102d/152 at Rs. 26 or Rs. 37 per ton (British or Foreign). If it is desired that certain shapes of flat bars should be assessed at 10 per cent. details of dimensions would need to be specified in the amended tariff heading.

(2) *Spring steel for stretcher bars*.—Similar details would need to be specified in this case also if it is intended to remove any flat bars from the protected class. It would be better to specify the particular bars by shape and dimensions only, if possible, without prescribing quality, as the latter is more difficult to identify.

Hitherto the question of distinguishing spring steel from carbon steel has not entailed any great difficulty. Carbon steel is not mentioned as such in the tariff, but the kinds of carbon steel imported at this port are classifiable under the descriptions "alloy" or "crucible" steel [assessable @ 10 per cent., under 102c/62 (b) (i) if bars and under 102c/62 if not bars]. Distinction between carbon steel (alloy or crucible) bars and spring steel bars is usually in practice clear from the invoice descriptions and the prices. In any case the invoice description and the price act as pointers and doubts can be decided on consideration of the chemical analysis.

The statistics quoted in your letter relate to "Spring steel other than bars" which are dutiable @ 10 per cent. so that the fall in imports is not attributable to protective duty.

(3) *Rivets*.—Although these articles are included under the same head as nails in the Tariff Schedule the two articles are easily distinguished.

(4) *Fish bolts and nuts, rivets, dogspikes, gibs and cotters*.—Of the three proposals (a), (b) and (c) the proposal (c) would be the most convenient method from an administrative point of view but neither of the other proposals would present much difficulty provided that, in the case of (a), a definite rate of duty is prescribed.

CUSTOMS DEPARTMENT, CALCUTTA.

B.—ORAL.

Evidence of Mr. W. J. WARD, Assistant Collector of Customs, and
Mr. K. MENON, Principal Appraiser, given jointly at
Calcutta on Saturday, the 4th October, 1930.

President.—Mr. Ward, what is your official position?

Mr. Ward.—I am an Assistant Collector.

President.—How long have you been in Calcutta?

Mr. Ward.—I have been in the Customs Service since 1911. I have been here with absences for the last 11 years.

President.—We have received an application from Messrs. Henry Williams regarding tariff inequality on certain railway materials. There are certain matters of Customs administration in connection with this application on which we wish to examine you. I propose to take the various articles in turn and put you questions as we proceed. The first point relates to item No. 103m—"Iron or Steel Railway Track material—B. Switches and crossings and the like materials not made of alloy steel.....". At present a certain number of chrome steel points and crossings are coming in and those are liable to 10 per cent. duty and not 17 per cent. protective duty.

Witness.—Yes.

President.—Messrs. Henry Williams have applied that we should make the protective duty applicable to chrome steel points and crossings as well as carbon steel points and crossings. Now that could be effected possibly by omitting the five words—"not made of alloy steel".

Witness.—Yes, from item No. 103m and item No. 117 would need alteration.

President.—You would have to omit "switches, crossings and the like materials made of alloy steel" from item 117?

Witness.—Yes.

President.—So, the two items affected would be 103m and 117?

Witness.—Yes. The item 117 will have to be on different lines.

Dr. Matthai.—If those words were excluded from item 117 and if the words "not made of alloy steel" were omitted from 103m, the position would be completely set right?

Witness.—Yes.

President.—In 117, it would be necessary to cut out the words "switches, crossings and the like materials made of alloy steel"?

Witness.—Yes.

President.—In connection with these points and crossings, there are certain stretcher bars imported as parts of switches. Those are made of spring steel, and spring steel bars are assessed at the protective duty. We understood from the Collector of Customs, Bombay, that they were assessed at the protective duty because it would be almost impossible to distinguish, without a great many tests, between carbon steel bars and spring steel bars.

Mr. Ward.—Yes.

President.—And for that reason they were made liable to the protective duty.

Witness.—We are not in a position to say what the reasons were.

President.—Anyhow if it is correct that there is difficulty in discriminating between spring steel and carbon steel bars, it would be impossible to reduce the duty on spring steel bars to 10 per cent. We are not clear

whether these stretcher bars are really liable to 10 per cent. because under item 103m of the Tariff Schedule the words—"including switches and crossings and the like materials not made of alloy steel"—might cover stretcher bars. In any case stretcher bars are part of switches, so that when imported as part of switches I suppose they would carry the 17 per cent. duty.

Witness.—Yes, as part of switches.

President.—How do you interpret "and the like materials"? Would you make stretcher bars liable to the protective duty on fabricated steel when imported separately?

Witness.—We have not so interpreted the tariff. As a matter of fact the importations are complete switches and crossings. There have been no imports of stretcher bars except as ordinary plain bars to be made into stretcher bars.

Dr. Matthai.—Supposing a railway company placed orders for switches and crossings in India and they decided to get stretcher bars from abroad; what would be the Customs procedure?

Witness.—I suppose the bars would have to be taken as part of switches and crossings. But no such case has arisen. If any such case did arise, they would have to be assessed at the protective duty. Spring steel is not alloy steel. At any rate the steel that is used in the manufacture of stretcher bars is not alloy steel.

Dr. Matthai.—At present, have you had any cases of stretcher bars imported along with carbon steel switches and crossings?

Witness.—Yes, importations as switches and crossings have taken place.

Dr. Matthai.—In that case at what rate did you charge?

Witness.—Rs. 29 or 17 per cent. if British, or Rs. 29 or 17 per cent plus Rs. 12 if not of British manufacture.

Dr. Matthai.—Is that quite clear?

Witness.—That is actually for complete switches and crossings.

Dr. Matthai.—Is that the actual practice?

Witness.—Yes.

President.—You think that if stretcher bars were imported separately as fabricated steel and not as bars, they would still be liable to the 17 per cent. duty?

Witness.—The point is not beyond doubt. "Switches, crossings and the like materials" are the words in the item and parts have not been mentioned separately. So, we would certainly levy the higher duty.

President.—Would it be possible to amend it to put in the words "including switches, crossings and parts thereof and the like materials"?

Dr. Matthai.—To make it quite clear we might say "switches, crossings and the like materials including stretcher bars"?

Witness.—Certainly that is more specific.

Dr. Matthai.—You admit that there is a certain element of doubt?

Witness.—Simply on account of the fact that parts have not been mentioned.

Dr. Matthai.—Supposing it was made specific by mentioning stretcher bars as one of the like materials contemplated?

Witness.—It removes all doubt.

President.—We might say "other component parts and the like materials".

Dr. Matthai.—It would be difficult to shape the item into satisfactory phrasing.

President.—What do you understand is included in the term "and the like materials"?

Witness.—I have not come across any importation except as switches and crossings.

President.—Would it be more satisfactory to remove these words "and the like materials" and substitute in their place "switches, crossings, stretcher bars and other component parts thereof"? Would that be all right?

Witness.—Yes.

Dr. Matthai.—With regard to spring steel—[showed the Trade Returns]—one of the points we raised with the Collector of Customs, Bombay, was the considerable reduction that had taken place in the imports under spring steel. One explanation that we suggested was that probably because spring steel bars were now dutiable at protective rates, the finished article was being imported wherever possible rather than bars. Now the Collector of Customs has told us definitely that that explanation is not correct. Can you tell me where spring steel bars are shown in the Trade Returns?

Witness.—There is no special entry for spring steel.

Dr. Matthai.—It is all lumped together?

Witness.—Yes. There is no special heading as spring steel bars.

Dr. Matthai.—It would be impossible for you to get us any figures?

Witness.—It would be very difficult. In this connection I would like to make one suggestion. If they are definitely of a certain size, we can make a special entry.

President.—That is very unsatisfactory, because they may slightly alter the size. We have had many cases of that sort.

Witness.—That is true.

President.—Turning to bearing plates we understand that the material for bearing plates is imported in the shape of bars and it is not very clear whether these bars are subject to the protective duty or to the ordinary duty. Can you give us any information about that?

Witness.—It depends on the size and shape. Some of these bars come under 102c—"Steel, bars and rod, the following kinds—(or (vi) all other shapes, any size.....".

Dr. Matthai.—In that case, it is not necessary to specify the thing at all?

Witness.—No.

Dr. Matthai.—If rolled bars from which the bearing plates are made are imported, they will be charged 10 per cent.?

Witness.—Yes.

President.—Bearing plates also come in complete?

Witness.—Yes.

President.—They come in at 10 per cent.?

Witness.—Yes.

Dr. Matthai.—If it is found necessary to raise the duty on bearing plates, what are the changes that would have to be made in tariff items?

Witness.—Bearing plates occur in 108n, page 24.

Dr. Matthai.—It would have to be omitted from item No. 61 in the Statutory Schedule?

Witness.—Yes, and a new item introduced if there is to be a different rate of duty.

Dr. Matthai.—Item 117 also refers to bearing plates.

Witness.—Yes.

Dr. Matthai.—It would have to go out of that too?

Witness.—Yes.

Dr. Matthai.—If you look at 108b, that refers to ordinary bolts and nuts.

Witness.—Yes.

Dr. Matthai.—There is a proposal under consideration for increasing the duty on fishbolts and nuts.

Witness.—Fishbolts and nuts are definitely mentioned in 117.

Dr. Matthai.—Supposing we decided to levy the same rate of duty on fishbolts and nuts as on ordinary bolts and nuts, we should omit them from 117 and include them in 103b.

Witness.—Bolts and nuts cover all kinds of bolts and nuts.

Dr. Matthai.—One never knows what kind of interpretation would be placed by individual officers in the Customs Department?

Witness.—At present we do assess under this item fishbolts and nuts for tramways.

Dr. Matthai.—In your opinion all that is necessary is to get fishbolts and nuts out of section 117. That is quite enough. There is another item 103^d, the proposal being to levy a special duty on rivets. In that case we take rivets out of 103f and make a separate item of it. Would there be any Customs difficulty in distinguishing rivets from other items?

Witness.—No. The distinction is already made in the tariff valuation schedule.

Dr. Matthai.—There would be no difficulty at all?

Witness.—No.

Dr. Matthai.—There is a proposal to levy a special duty on gibs and cotters and keys for sleepers. If that proposal were accepted what would be necessary, I suppose, would be in the first instance to drop the phrase 'fastenings therefor' under section 117. I presume gibs and cotters and keys are all fastenings?

Witness.—They do not come in for wooden sleepers. They come in for cast iron sleepers as well as for steel sleepers.

Dr. Matthai.—I am coming to that. First you omit it from this. So that if gibs and cotters and keys are not used for wooden sleepers there is no point in omitting it from 117.

Witness.—No. If gibs and cotters and keys are used for cast iron sleepers and steel sleepers we should make alterations in section 103m C.

Dr. Matthai.—"Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers"?

Witness.—These are for other than cast iron sleepers.

President.—If we want keys for steel sleepers to be included we should have to alter it, should we not?

Witness.—Yes.

Dr. Matthai.—We would have to make alterations in 103m C and 103n?

Witness.—Yes.

Dr. Matthai.—That is to say omit the reference to 'keys' in 103m C and omit the reference to 'fastenings' in 103n and make a separate item?

Witness.—Yes.

President.—Would you think over this point? The point is this: that it is proposed to bring under the protective schedule not necessarily at the present rates—the following articles:—

Bearing plates,
Fishbolts and nuts,
Bolts and nuts, for ordinary purpose,
Rivets,
Dogspikes,
Gibs and cotters and keys for cast iron and steel sleepers.

Would you at your leisure make a note of what omissions would be required in the tariff schedule and what additional entries would be necessary to effect this purpose? If you could let us have it in the course of the next three or four days it would be useful.

Witness.—Yes.

Dr. Matthai.—Supposing in the case of rivets we decided to exempt from the new duty rivets of less than a particular size; for example we said that the new duty would apply only to rivets less than $\frac{1}{4}$ " in size would there be any difficulty from the Customs point of view?

President.—I suppose you would have to check a certain number: it would be rather a nuisance, would it not?

Witness.—If it is shown on the invoice it would not make much difference to us. The check would not amount to very much.

Dr. Matthai.—There is likely to be a certain amount of disputes between the Customs officers and importers wherever you have a border line of this kind.

Witness.—There have always been cases of that kind.

Dr. Matthai.—If the size above the minimum limit is not larger by at least $\frac{1}{8}$ " then you are likely to get a number of doubtful cases just on the border line?

Witness.—Yes.

Methylated Spirit.

President.—We examined the Collector of Customs about a year ago on methylated spirit. The enquiry has been hung up because in the meantime we had sugar referred to us and we thought it convenient to deal with the duty on molasses in the course of our sugar enquiry. The figures which he gave us a year ago are probably out of date. Could you give us the present price of imported denatured spirit c.i.f. Calcutta and also the tariff valuation?

Witness.—It is Rs. 1-1-6 per gallon.

President.—What about molasses? Have you got a tariff valuation?

Witness.—Rs. 2-10-0 per cwt. for molasses imported in bulk by tank steamer. That is soft and Rs. 3-2-0 for molasses imported otherwise. That is hard or soft.

President.—There is no distinction between hard and soft in the tariff valuation because you cannot import hard molasses by tank steamer?

Witness.—No.

President.—Has that tariff valuation been changed? Could you inform us of the c.i.f. price Calcutta of denatured spirit and molasses, soft and hard, for the last six months? I will explain why we want these figures. For the purpose of comparison on the ground of tariff equality it is not sufficient to take the tariff classification figures. As you know those are changed from year to year and if we find that the trade prices are going up it might be necessary to take a higher or a lower figure as the case may be than the tariff valuation according as the trade prices varied on the one side or the other.

Witness.—Yes.

