

# **JOINT/SELECT COMMITTEE REPORTS OF LEGISLATIVE ASSEMBLY - 1924**

**The Indian Tariff (Amendment) Bill**

List of Reports of Select or Joint Committees  
presented in the Legislative Assembly in 1924.

Serial No.	Short title of the Bill.	Date of presentation.	Remarks.
1.	The Central Board of Revenue Bill.	18.2.24.	
.	The Indian Coinage Bill.	18.2.24.	
.	The Indian Penal Code(Amendment) Bill.	19.2.24.	
.	The Indian Tariff(Amendment) Bill.	26.2.24.	
5.	The Indian Income-tax(Amendment) Bill.	10.3.24.	
6.	The Indian Penal Code(Amendment) Bill(Age of Consent) by Dr. Hari Singh Gour.	15.3.24.	
7.	The Steel Industry(Protection) Bill.	30.5.24.	
8.	The Imperial Bank of India Bill.	8.9.24.	
9.	The Indian Criminal Law(Amendment) Bill.	10.9.24.	
10.	The Indian Merchant Shipping(Amendment) Bill.	11.9.24.	
11.	The Land Customs Bill.	11.9.24.	

## LEGISLATIVE DEPARTMENT.

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We, the undersigned, Members of the Select Committee to which the Bill further to amend the Indian Tariff Act, 1894, for certain purposes was referred, have considered the Bill and have now the honour to submit this our Report.

2. The main object of the Bill is to enable the Government of India to levy customs-duties on any articles imported or exported, as the case may be, by land from or to any territory which is neither a foreign European settlement in India nor an Indian State. This power, which we agree that it is necessary for the Government to have, does not exist under the Indian Tariff Act, 1894, as it stands at present.

At the same time, the power which the Local Governments of Madras and Bombay at present possess under sub-section (2) of section 5 of the Act, to render liable to customs-duty goods passing by land into and out of particular Indian States bordering on those provinces is transferred to the Government of India as a necessary result of the centralization of customs administration.

The Bill preserves to the Government of India the power which they have at present under the Act in regard to Indian States not co-terminous with Madras or Bombay.

Finally, section 5, as it stands at present, imposes a statutory obligation upon the Government of India to levy land customs-duties on goods passing by land out of or into every European foreign settlement in India provided that the goods are chargeable to sea customs-duty when passing into or out of British India by sea. In practice, the obligation is not carried out in the case of those foreign settlements which have no sea board. The Bill, therefore, makes the imposition of land customs-duties in the cases of these settlements discretionary instead of obligatory.

We approve of the objects of the Bill and of the manner in which it is proposed to effect them. We have, therefore, made no amendments in the Bill, and recommend that it be passed in the form in which it was introduced.

3. The Bill was published in the Gazette of India, dated the 9th February, 1924. As we have not altered it, re-publication is unnecessary.

C. A. INNES.

T. RANGACHARIAR.

CAMPBELL RHODES.

V. N. MUTALIK.

K. C. ROY.

A. TOTTENHAM.

M. A. JINNAH.

B. DAS.

N. M. DUMASIA.

*The 26th February, 1924.*

GOVERNMENT OF INDIA.  
LEGISLATIVE DEPARTMENT.

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Report of the Select Committee on the  
Bill further to amend the Indian  
Tariff Act, 1894, for certain pur-  
poses.