

# JOINT SELECT COMMITTEE REPORTS OF LEGISLATIVE ASSEMBLY - 1927

## **The Steel Industry (Protection) Bill**

List of Reports of Select or Joint Committees  
presented in the Legislative Assembly in 1927.

Serial No.	Short title of the Bill.	Date of presentation.	Remarks.
1.	The Steel Industry (Protection) Bill.	7.2.27.	
2.	The Indian Merchant Shipping(Amendment) Bill.	26.3.27.	
3.	The Gold Standard and Reserve Bank of India Bill.	18.8.27.	Report of the Joint Committee.
4.	The Imperial Bank of India Bill.	18.8.27.	-do-
5.	The Indian Lighthouse Bill.	31.8.27.	-do-
6.	The Indian Securities (Amendment) Bill.	31.8.27.	
7.	The Indian Tariff(Amendment) Bill.	31.8.27.	
8.	The Indian Tariff(Cotton Yarn Amendment) Bill.	31.8.27.	
9.	The Bamboo Paper Industry (Protection) Bill.	31.8.27.	
10.	The Indian Forest Bill.	1.9.27.	
11.	The Indian Criminal Law (Amendment) Bill.	14.9.27.	

## LEGISLATIVE DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to provide for the continuance of the protection of the steel industry in British India was referred, have considered the Bill, and have now the honour to submit this our report, with the Bill as amended by us annexed thereto.

2. At the outset of our proceedings, we considered the six different methods of conferring protection on the steel industry enumerated in paragraph 14 of the Report of the Indian Tariff Board regarding the continuance of protection to the Indian Steel Industry.\* As a result of our discussions, the great majority of us were satisfied that only two methods were practicable in present circumstances. The first of these is that embodied in the Bill by which duties are imposed on steel of British manufacture sufficient to protect the Indian manufacturer against competition from the United Kingdom and higher duties on steel imported from other countries. The second is a system by which uniform duties would be imposed on steel imported from any source, these duties being based on the difference between the fair selling prices for Indian steel and the weighted average prices of imported steel.

3. In order that the difference between the two methods might be clearly brought out, the Commerce Department of the Government of India supplied us with the amendments which would be necessary in the Bill and its Schedule, if it were decided to adopt the weighted average system without increasing or diminishing the degree of protection given. The Department also supplied us subsequently with a second series of amendments embodying a modification of this system by which certain classes of steel would become subject to (a) uniform basic duties, and (b) uniform additional duties, and the Governor General in Council would be empowered to modify the additional duties (but not the basic duties) whether by way of increase or of reduction. This modification of the weighted average system removes one of the objections to which it is open, *viz.*, that it provides no means by which, without legislation, the amount of protection could be reduced, if a substantial increase in prices had rendered it altogether excessive.

4. We discussed at length the advantages and disadvantages of both systems, *i.e.* (a) differential duties with a lower rate on steel of British manufacture and a higher rate on steel not of British manufacture, and (b) the weighted average system modified by the division of the duty on each class of steel affected into a basic and an additional duty. A majority of us are of opinion that the first of these alternatives, which is the scheme adopted in the Bill, is preferable and should be adopted. In arriving at this conclusion, we have attached great weight to the principle embodied in the preamble to the Bill that the scheme of protection must have due regard to the well-being of the community. We are satisfied that the economic interest of India will be better served by the system of differential rates of duty on British and non-British steel than by a system which subjects all steel to uniform rates of duty

based on the weighted average prices of imported steel. A weighted average system of duties must be unstable because a change in the relative level of the prices of British and Continental steel would lead to a change in the proportions in which steel made in India is sold in competition with steel from either source. A more serious objection is that the price both of standard steel and of fabricated steel would be raised unnecessarily, owing to the higher duty on British steel. As a result the cost of important public works involving the use of large quantities of steel would be increased, the manufacture of machinery in India would be rendered more difficult and the industrial development of the country would be retarded. It has been urged that the weighted average system, at any rate, diminishes the burden imposed on the users of steel which is not of British standard. We do not consider that this claim is well founded. Of the classes of steel to which the Bill applies differential rates of duty, the most important is steel bars, and in this case the difference between the duty on Continental bars proposed in the Bill and the duty required under the weighted average system is no more than Rs. 2 a ton. To that extent, the price of steel bars would be higher under the differential system in Calcutta and in any other area where Indian steel can compete effectively with imported steel. But in the areas which are nearer to the other great ports of India than they are to Jamshepur, and where consequently Indian steel is at a disadvantage, it is possible for importers to raise the price of Continental steel bars to a point a little below the price at which British steel bars could be imported. Under the weighted average system, this point is higher by Rs. 9 a ton than it is under the differential system. We believe that, if the differential system is adopted, the consumer of non-standard steel in any area in which Indian steel cannot effectively compete will not in fact pay a higher price than he would under the weighted average system, but a lower price owing to the reduction in the price of British steel.

5. We considered, but were unable to accept, a suggestion for the amendment of the Bill so as to include provisions for securing the welfare of labour, for the limitation of dividends and for preventing industrial concerns which enjoy the benefit of protection from passing out of Indian into foreign hands. We think that the difficulties in the way of incorporating provisions of this kind in the Bill are insuperable.

6. Having approved by a majority the principle of differentiation in certain classes of steel between steel of British manufacture and steel not of British manufacture, we proceeded to a consideration of the details of the Bill.

*Clause 2.*—We considered a suggestion that the Bill contained no provision for the consequences which might follow a substantial decrease in the price of British steel, and we have amended clause 2(1) of the Bill in order to provide for this contingency. It is proposed by the amendment to insert in section 3 of the Indian Tariff Act, 1894,

a new sub-section empowering the Governor General in Council to increase, but not to reduce, the duty chargeable on articles of British manufacture, if the changes in prices are such as are likely to render ineffective the protection given to the Indian steel industry.

*Clause 3.*—We have made an amendment in this clause omitting certain words. As the clause stood before amendment, it would be impossible for the Governor General in Council without legislation to order a general inquiry into the condition of the steel industry before the 1st of April, 1933. We think this restriction is undesirable, since the circumstances might be such as to render an inquiry imperative at an earlier date.

*The Schedule.*—We have made an amendment in Item 62 in Part IV in Schedule II to the Indian Tariff Act, 1894, as amended by the Bill. Under this item as it stood, certain kinds of steel bars which the Tariff Board considered should be subject only to a revenue duty became subject to a protective duty. The effect of the amendment made is to exclude such bars from the scope of the protective duty.

7. The Bill was published in the Gazette of India Extraordinary, dated the 17th January, 1927.

8. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. A. INNES.

B. N. MITRA.

M. R. JAYAKAR.\*

LAJPAT RAI.\*

M. RUTHNASWAMY.

MD. YAKUB.

G. SARVOTHAM RAO.

W. S. J. WILLSON.

N. M. JOSHI.\*

R. K. SHANMUKHAM CHETTY.\*

JAMNADAS M. MEHTA.\*

M. K. ACHARYA.\*

AMAR NATH DUTT.\*

W. S. LAMB.

M. A. JINNAH.\*

*The 7th February, 1927.*

## MINUTES OF DISSENT.

## I.

I desire to add that in the Select Committee questions were raised by me—

- (1) as to why the Bill contains no reference to wagons, and
- (2) as to the action taken on the Tariff Board's suggestion that the Railway Board should enter into a contract with the Steel Company to buy from them all heavy rails required by Indian Railways at a fixed price throughout the period of protection.

I refrained from moving an amendment to raise the duty on heavy rails because Sir Charles Innes assured me that negotiations for a contract on the lines recommended by the Tariff Board were now proceeding between the Railway Board and the Steel Company, and that if the negotiations broke down the question of enhancing the duty would be considered in the light of the recommendation of the Tariff Board. Sir Charles Innes also stated that the question of wagon bounties would be considered by the Tariff Board and that the Tariff Board's report would come up for consideration in September. In the meantime the amount of money available for bounties under the existing Steel Act was sufficient for orders likely to be placed in the current year. Sir Charles Innes promised to repeat these statements on the floor of the House.

M. A. JINNAH, —7-2-27.

## II.

I am signing the report subject to the following minute of dissent :—

I hold that under the present circumstances, the Indian Steel Industry which is a basic industry and has every chance of being developed and made self reliant, will have to be protected, but I hold that it should be protected after nationalising it, so that the losses which the nation may suffer during the period of depression may be made good from the profits which may be made during a period of prosperity. If nationalisation is not considered acceptable, I would propose that the industry should be protected by giving it bounties out of an amount to be raised by putting surcharge upon the Income-tax, the amount of bounty paid being made repayable, when the industry becomes prosperous. If this method of protection is adopted, its burden on the nation will be reduced to a minimum, and even that minimum burden will fall upon a class of people which is in a better position to bear it. Moreover, the adoption of this method of protection will enable the Legislature to impose certain conditions upon the industry, which are essential to safeguard interests of the community and specially of the workers engaged in that industry. If the method of paying bounties out of the proceeds of increased Income-tax is not acceptable, I would prefer the method of imposing certain minimum rate of protective import duties together with the grant of bounties upto the limit of the amount realised by protective duties. Unfortunately none of the above-mentioned proposals were acceptable to the majority of the members of the Select Committee. The

method of protecting an industry by imposing import duties has many disadvantages. The burden of protection may fall upon the people who may not be in a position to bear it. The Government is placed in possession of funds which may tempt them to continue protection unnecessarily. And it becomes more difficult to impose conditions which are necessary in the interest of the community and specially of working classes. As far as the last point is concerned, although the difficulty must be admitted to exist still fortunately as there is only one firm which is benefited by the protection, it is quite practicable for the present to impose the necessary conditions. I am sorry that the majority of members of Select Committee did not agree to the imposition of the condition. As between the method of differential duties as suggested in the Bill and method of weighted average duties I prefer the former.

N. M. JOSHI, —5-2-27.

## III.

We regret we have not been able to agree with the scheme of protection as embodied in the Bill approved by our colleagues.

We are keenly alive to the necessity of giving adequate protection to the Steel Industry in India, but our difference with our colleagues lies only in the methods to be adopted to achieve this end.

Though certain amendments have been made to the Bill as originally introduced by Government, yet the general scheme remains the same. The main scheme of the Bill is to differentiate between steel of British origin and of non-British origin. The scheme has been criticised as a scheme of Imperial preference but we were assured that this was not really Imperial preference but differentiation based upon the differences in the quality of steel imported. Even though we might be prepared to accept the assurance that Imperial preference was not sought to be introduced through this Bill, yet the fact remains that the difference in duty which is sought to be imposed is not based merely on the quality of goods but on the basis of the country of origin. We think it very undesirable to adopt any scheme of protective duties based upon the country of origin of the commodities imported. The acceptance of such a principle in any form is not merely unsound but it may lead to complications in our fiscal policy in future.

2. Though the greater proportion of the continental steel that is imported into India does not conform to British standard specifications, it has not been denied that standard steel is manufactured in the continent also. By imposing a higher duty on all continental steel irrespective of the fact whether it is standard steel or not, the continental manufacturer of standard steel is placed at a disadvantage in the Indian market as compared with the position of the British manufacturer. Such a discrimination in our opinion cannot be justified unless India is prepared deliberately to adopt the policy of British preference.

3. Though we are assured that all steel manufactured in the United Kingdom conforms to British standard specification, yet it is not unlikely

that the British manufacturer taking advantage of the assured protection given to him in the Indian market for a period of 7 years may lower the standard of British steel imported into this country. This result can be brought about either by deliberately lowering the standard or by a greater use of semi-finished continental steel. Our apprehensions in this respect are confirmed by the remark of the Tariff Board in paragraph 104 of the Report in which they observe: "The present prices of imported British steel on which our proposals are based reflect to a very large extent the economies rendered possible by the use of semi-finished continental material". In any case there is a likelihood that the rejections of the British manufacture may be sent to India in larger quantities.

4. These are some of our main objections against the scheme proposed by the Government and for these reasons we regret we cannot agree to that scheme. After carefully considering the various alternative schemes suggested by the Tariff Board we have come to the conclusion that a uniform duty based on the weighted average system with a basic duty which will not be altered for 7 years would be the best in the circumstances. Under the scheme that we propose there would be a basic duty calculated upon the present selling price of British standard steel together with an additional duty to protect Indian steel against continental steel which sells at a lower price. If the price of British or continental steel increases or decreases the Governor General in Council is given the power to decrease or increase the additional duty as the case may be. This modified scheme that we propose will meet the main objections urged against the average weighted system as proposed by the Tariff Board. Our scheme differs from that suggested by the Tariff Board, in that we have proposed the levy of a basic and an additional duty in place of the one uniform duty suggested by them. The basic and additional duty that we propose would be levied upon all steel irrespective of the country of origin. By fixing the basic duty for a period of 7 years the steel industry is assured a minimum protection during this period and this would achieve the object of attracting fresh capital into the steel industry. The power to alter the additional duty which we propose to vest in the Governor General in Council will be an effective safeguard against any excessive or ineffective protection.

5. We are conscious of the fact that under our scheme the price of British standard steel will be a little higher than the corresponding price under the Government Bill. Though this may be considered to be a defect inherent in the scheme that we propose we may urge that the additional burden on the user of British steel is counterbalanced by the lower price of continental steel. None of the alternative schemes suggested by the Tariff Board can be said to be entirely flawless and in our opinion the scheme that we have proposed seems to be the best under the circumstances. We append herewith a draft of the Bill embodying the scheme suggested by us.

M. R. JAYAKAR.  
R. K. SHANMUKHAM CHETTY.  
AMAR NATH DUTT.  
M. K. ACHARYA.  
JAMNADAS M. MEHTA.  
LAJPAT RAI.

#### IV

Owing to the meetings of the Railway Finance Committee and this Committee having been mostly fixed on the same days and at the same hour I was unable to attend all the meetings of this Committee as I had intended to do. My efforts to get different times fixed for the meetings of these two Committees were fruitless. The Honourable the Member for Commerce who is also the Member for Railways could have easily granted my request but he was adamant. I appealed to the Chairman but although he was willing, he confessed he was powerless to help me.

I have signed another minute of dissent along with my honourable friend Mr. Chetty and other honourable members. I entirely agree with that minute in so far as it eliminates the principle of Imperial preference from this Bill even to the point of extending a little preference to continental steel. But I prefer the combined system of duties and bounties which I have hereinafter developed and which has now been in force since September 1924. I am certain that an overwhelming majority of the people of this country will refuse to countenance Imperial preference in any shape or form; this is not due to any hostility towards the British people—far from that—but to our deep-seated conviction based on the painful experience of nearly two centuries that the British imperialists and capitalists are at the bottom of all our troubles; they have ruthlessly exploited and enslaved us at home and they have with equal cynicism humiliated us abroad. To expect a people to show preference towards their oppressors is to expect the impossible and to call upon them to do so is to add insult to injury; rather the consensus of opinion in this country would be towards the boycott of British steel. It is amazing that the Government and the Tariff Board should have so signally failed to understand the springs of action which govern the human mind; even if they felt convinced about the soundness of their proposals on economic and financial grounds, they ought to have realised that this fundamental psychological fact in Indian public affairs to-day was fatal to their accomplishment. All India is in favour of granting adequate protection to a national and basic industry like steel, but if this important question is to be mixed up with the fantastic proposal of Imperial preference and if as a result the grant of protection is imperilled or even delayed, the entire responsibility for the grave and disastrous consequences that must ensue will rest on the shoulders of the Tariff Board and the Government.

While the differential duties merit our unequivocal condemnation on political grounds it is not at all clear that they are a sound proposition on economic grounds either. For one thing the method adopted by the Board is purely speculative and depends for its success on the working of forces which this Bill cannot control. Secondly, curious as it may appear, even if the full results of the Board's proposals materialise they will give to the industry in the first four years the least protection when it requires the most. Thirdly, it imposes an intolerable and wholly unnecessary burden on the consumer, of certain continental products in Burma,

Eastern Bengal, Assam, Madras Presidency, Central Provinces, Bombay, Deccan, Gujarat and Sind without conferring the least benefit on the Indian Industry. The amount of this unnecessary burden is approximately Rs. 40 lakhs a year, and it falls almost entirely on the poor and the middle classes, and yet in spite of this huge sacrifice not a single ton of the Tata Steel is thereby protected; the reason is that these places are situated far away from Jamshedpur—the base of the operations of the Tatas. The result is that the unfortunate consumer suffers heavily; the Tatas do not benefit at all and the Finance Member is richer by Rs. 40 lakhs a year which might lead to another proposal for extravagant additions to the salaries and emoluments of the superior services. In so far as the Board's proposals hurt the consumer without benefiting the industry they amount to a breach of one of the cardinal conditions on which the Fiscal Commission recommended protection; fourthly, while the consumer of continental steel is thus uselessly mulcted to the tune of Rs. 40 lakhs a year for nobody's benefit in particular the amount of solicitude shown by the Board for the consumer of the British Steel is touching in the extreme; the protective tariff against British Steel is reduced to a minimum although it is clear that if the extent of protection against British Steel was fairly generous the period during which the industry would require protection would be considerably less than seven years; under the Board's proposals which are embodied in this Bill the protective duties against certain products of British Steel are virtually abolished, *e.g.*, the protective duty against Rails and galvanised sheets which are almost wholly imported from the United Kingdom is barely 2½ per cent.; British Rail Bars and structurals are also favoured though not to the same extent; the only case where protective duty against British steel is increased is on plates; but while the increase on British plates is 15 per cent. that on the continental is nearly 100 per cent.

Except on the point of Imperial Preference the scheme evolved by certain honourable members in the minute of dissent I have signed is open more or less to the same financial objections; it has also one serious additional disadvantage, if the Government scheme fail the responsibility will be on the Tariff Board, if the scheme evolved in the minute, untried as it is before, does not succeed the responsibility will be on the shoulders of the Assembly.

There remains to be considered the scheme of protection based on the combination of protective duties and the payment of bounties. In paragraph 95 of its report the Tariff Board dismisses this scheme on the ground that "a system of bounties is open to objection on financial grounds. We should hesitate to commit Government to the payment of bounties for a period of seven years"; the Board gives no argument and states no reason for a summary rejection of a system which has been in force since September 1924 and which has given satisfactory results as the Board itself admits. The combined system of tariff duties and bounties has stood the test of time; it has been established after the most careful investigation, and each succeeding enquiry has confirmed its wisdom and utility. It has the merit of giving adequate protection to the industry without un-

duly taxing the consumer; moreover, I do not wish to commit Government to the payment of bounties beyond the amount received from the protective duties; it therefore only remains necessary to show that the receipts from the protective duties will be sufficient to meet the sum required for payment of bounties over the period of seven years; the Board's attitude seems to be based on the view it took in paragraph 99 of its first report, *viz.*, that the extra revenue from which the bounties are to be paid is a vanishing quantity. The figures supplied by the Board itself—although they are unduly cautious—clearly establish that there is no foundation whatever for the imports of foreign steel declining to any appreciable extent; the total requirements of India are to-day in the neighbourhood of 12 lakhs of tons of steel every year; on the Board's own showing the output of the Indian Industry cannot exceed five lakhs of tons a year during the whole of period of protection. I am not taking into account the normal expansion of the demand for steel during the seven years; we have thus 700,000 tons of foreign steel including rails and galvanised sheets against which to impose protective duties and the number of tons on which we will be called upon to pay bounties is not more and is not likely to be more than 300,000 tons every year; on the figures which I have worked out I estimate that without the imposition of differential additional duties the receipt from protective duties alone on the basis fixed by the Board would amount to Rs. 65,53,000, while the bounty to be paid is Rs. 25,52,000 lakhs a year; it is clear that there is the fullest margin for the payment of bounties without imposing an additional burden on the consumer which as I have shown is nearly 40 lakhs a year and which will make the receipts from protective duties amount to over a crore of rupees while the sum required for payment of bounties is Rs. 25,52,000 only. I claim no finality for these figures although I am confident that they are fairly approximate. We can therefore safely recommend that the present system of combined duties and bounties which protects the industry and the consumer alike should be continued; under the Government proposals the protection to the indigenous industry is precarious, but the protection to the steel from the United Kingdom is definitely secured while the burden on the consumer is equally definitely increased.

The amendment made by the Select Committee in clause 2(1) of the Bill will prevent rejections from the United Kingdom being passed off as standard steel and will thus prevent any undue hardship on the continental steel and the indigenous industry; but in so far as the British manufacturer imports from the continent cheap blooms and billets he will get the undue advantage of a lower duty.

The Board recommended that the protection which it proposed should be definitely secured for seven years; the Select Committee by making a change and allowing an earlier enquiry has taken a re-actionary step; the precarious protection that the Board gave will be rendered still more precarious.

My friend Mr. Joshi agrees with the minute in so far as it develops the system of duties and

bounties combined ; my friend Mr. M. K. Acharya agrees with the whole of this minute and has therefore appended his signature to it.

We claim that no method of protection is sound which does not satisfy the conditions laid down by the Fiscal Commission in their report. These conditions require that unless the protection given leads to the investment of fresh capital in the Industry and to the consequent reduction in prices as a result of competition the system has failed ; under the Board's proposals the protection given is so precarious that even if it succeeds it can only save the Tata Steel Co. but cannot attract fresh capital ; under the scheme we have worked out the combined system of duties and bounties will secure adequate protection as experience of the last three years has proved. We therefore recommend that the Bill should be so amended as :—

1. To ensure the grant of adequate protection to the Indian Steel Industry for a period of seven years from 1st April 1927 ;

2. To eliminate from its clauses any trace of Imperial preference direct or indirect ;
3. To impose uniform duties equivalent to the difference between the fair selling price and the higher scale of the foreign prices ;
4. To secure the payment of a bounty which will give the assistance necessary to enable the Indian manufacturer to compete with the lower scale of the foreign prices ; and
5. To fix the maximum payment of the bounties at the amount recoverable from the protective duties.

We also recommend that the Bill be referred back to the Select Committee with instructions to amend it on the lines laid down above.

JAMNADAS M. MEHTA.

M. K. ACHARYA.

7th February, 1927.

(Words printed in italics indicate the amendments suggested by the Committee.)

A  
BILL  
TO

*Provide for the continuance of the protection of the steel industry in British India.*

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, that increased import duties should continue to be levied on certain iron and steel articles for the purpose of fostering and developing the steel industry in British India, and that the rates of the duties leviable in the application of that policy should be fixed for a period of seven years from the 1st day of April, 1927; It is hereby enacted as follows :—

1. (1) This Act may be called the Steel Short title and com- Industry (Protection) Act, mencement. 1927.

(2) It shall come into force on the 1st day of April, 1927.

2. (1) For sub-section (4) of section 3 of the Amendment of sec- Indian Tariff Act, 1894, tion 3, Act VIII of the following sub-sections shall be substituted, 1894. namely :—

“(4) *If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that articles of British manufacture chargeable with duty under Part VII of the Second Schedule are being imported into British India at such a price as is likely to render ineffective the protection intended to be afforded by such duty to similar articles manufactured in India, he may, by notification in the Gazette of India, increase such duty to such extent as he thinks necessary.*

(5) If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that articles not of British manufacture chargeable under Part VII of the Second Schedule with a higher duty than similar articles of British manufacture are being imported into British India from any place outside India at such a price as is likely to render ineffective or

excessive the protection intended to be afforded by such duty to similar articles manufactured in India, he may, by notification in the Gazette of India, increase or reduce such duty to such extent as he *thinks* necessary either generally or in respect of such articles when imported from or manufactured in any country or countries specified in the notification :

Provided that the duty leviable on any such article shall in no case be less than the duty leviable on a like article of British manufacture.

(6) The Governor General in Council may, by notification in the Gazette of India, prescribe the conditions subject to which articles shall be deemed to be of British manufacture for the purposes of this section and of the Second Schedule.”

(2) In the Second Schedule to the same Act there shall be made the amendments specified in the Schedule to this Act.

(3) The amendments made by this section other than those made in Parts I and II of the Second Schedule to the Indian Tariff Act, 1894, shall have VIII of 1894. effect only up to the 31st day of March, 1934.

3. The Governor General in Council shall, not later than the 31st day of Statutory inquiry. March, 1934, cause to be made, by such persons as he may appoint in this behalf, an inquiry as to the extent, if any, to which it is necessary to continue the protection of the steel industry in British India and as to the manner in which any protection found necessary should be conferred.

4. The Steel Industry (Protection) Act, 1924, XIV of 1924. Repeal of Act XIV is hereby repealed. of 1924.

## THE SCHEDULE.

AMENDMENTS TO BE MADE IN SCHEDULE II OF THE INDIAN TARIFF ACT, 1894.

(See section 2.)

1. In Part I after item No. 20 the following item shall be inserted, namely :—

“ 20A | ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.”

2. In Part II—

(a) in the heading, after the words “ liable to ” the word “ non-protective ” shall be inserted ; and

(b) after item No. 39 the following heading and item shall be inserted, namely :—

“ METALS.

39A | TIN, block | Ton . | Rs. 250 ”

3. For items Nos. 60, 61 and 62 and the heading thereto the following shall be substituted, namely :—

"METALS—IRON AND STEEL.

- 60 IRON alloys.  
 " angle, channel and tee not otherwise specified (see No. 143).  
 " bar and rod not otherwise specified (see No. 144).  
 " pig.  
 " rice bowls.
- 61 IRON OR STEEL anchors and cables.  
 " " bolts and nuts, including hook-bolts and nuts for roofing.  
 " " hoops and strips.  
 " " nails, rivets and washers, all sorts, not otherwise specified (see No. 145).  
 " " pipes and tubes; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified (see No. 146).  
 " " railway track material not otherwise specified (see Nos. 63 and 150) including bearing plates, cast iron sleepers and fastenings therefor, and lever-boxes.
- IRON OR STEEL tramway track material, not otherwise specified (see No. 150), including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.
- " " sheets (including cuttings, discs and circles) under  $\frac{1}{2}$  inch thick, whether fabricated or not, if coated with metals other than tin or zinc.  
 " " plates and sheets (including cuttings, discs and circles) not under  $\frac{1}{2}$  inch thick, not otherwise specified (see Nos. 146, 147, 153 and 154), whether fabricated or not.  
 " " barbed or stranded fencing-wire and wire-rope.  
 " " (other than bar or rod) specially designed for the reinforcement of concrete.  
 " " expanded metal.
- 62 STEEL, angle and tee if galvanized, tinned or lead-coated.  
 " (other than bars), alloy, crucible, shear, blister and tub.  
 " (other than bars) made for springs and cutting tools by any process.  
 " ingots, blooms and billets, and slabs of a thickness of  $1\frac{1}{2}$  inches or more.  
 " bar and rod, the following kinds—  
 (a) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under  $\frac{1}{2}$  inch;  
 (b) all shapes and sizes, if—  
 (i) of alloy, crucible, shear, blister or tub steel, or  
 (ii) galvanized or coated with other metals, or  
 (iii) planished or polished, including bright steel shafting;  
 (c) other qualities, if of any of the following shapes and sizes—  
 (i) rounds under  $\frac{1}{2}$  inch diameter,  
 (ii) squares under  $\frac{1}{2}$  inch side,  
 (iii) flats, if under 1 inch wide and not over  $\frac{1}{2}$  inch thick,  
 (iv) flats not under 8 inches wide and not over  $\frac{1}{2}$  inch thick,  
 (v) ovals, if the dimension of the major axis is not less than twice that of the minor axis,  
 (vi) all other shapes, any size."

4. For item No. 63 and the heading thereto the following shall be substituted, namely :—

"RAILWAY PLANT AND ROLLING-STOCK.

- 63 RAILWAY MATERIALS for permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and fastenings therefor; bearing plates, fish bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weighbridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks, and component parts thereof; switches, crossings and the like materials made of alloy steel; also cranes, water-cranes and water-tank when imported by or under the orders of a railway company:

Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein:

Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 51 or No. 51A."

5. In item No. 87, before the word "tramcars" the words "CONVEYANCES not specified in No. 142, namely," shall be inserted.

6. After Part VI the following Part shall be inserted, namely :—

"PART VII.

Articles which are liable to protective duty at special rates.

No.	Name of Article.	Rate of duty.
	CONVEYANCES.	
142	COAL TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel— (a) if of British manufacture.  (b) if not of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.  Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.
	METALS IRON AND STEEL.	
143	IRON angle, channel and tee— (a) fabricated, all qualities— (i) of British manufacture.  (ii) not of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.  Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.

No.	Name of Article.	Rate of duty.
143— <i>contd.</i>	(b) not fabricated, kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—	
	(i) of British manufacture.	Rs. 19 per ton.
	(ii) not of British manufacture.	Rs. 30 per ton.
144	IRON, COMMON BAR not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (a) or clause (c) of No. 62—	
	(i) of British manufacture.	Rs. 26 per ton.
	(ii) not of British manufacture.	Rs. 37 per ton.
145	IRON OR STEEL NAILS, wire or French . . . . .	Rs. 3 per cwt.
146	IRON OR STEEL PIPES and tubes and fittings therefor, if rivetted or otherwise built up of plates or sheets—	
	(a) galvanized . . . . .	Rs. 33 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(b) not galvanized—	
	(i) not under $\frac{1}{4}$ inch thick—	
	of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	not of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.
	(ii) under $\frac{1}{4}$ inch thick—	
	of British manufacture.	Rs. 39 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	not of British manufacture.	Rs. 39 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 26 per ton.
147	IRON OR STEEL plates or sheets (including cuttings, discs and circles) not under $\frac{1}{4}$ inch thick and not of cast iron—	
	(a) fabricated, all qualities—	
	(i) of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.
	(b) not fabricated, chequered and ship, tank, bridge and common qualities—	
	(i) of British manufacture.	Rs. 20 per ton.
	(ii) not of British manufacture.	Rs. 36 per ton.

No.	Name of Article.	Rate of duty.
148	IRON OR STEEL sheets (including cuttings, discs and circles) under $\frac{1}{4}$ inch thick—	
	(a) fabricated—	
	(i) galvanized . . . . .	Rs. 33 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) all other sorts not otherwise specified (see No. 61)—	
	of British manufacture	Rs. 39 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	not of British manufacture.	Rs. 39 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 26 per ton.
	(b) not fabricated—	
	(i) galvanized . . . . .	Rs. 30 per ton.
	(ii) all other sorts not otherwise specified (see Nos. 61 and 154)—	
	of British manufacture	Rs. 35 per ton.
	not of British manufacture.	Rs. 59 per ton.
149	IRON OR STEEL WIRE, other than barbed or stranded fencing wire, wire-rope or wire-netting.	Rs. 60 per ton.
149A	IRON OR STEEL, the original material (but not including machinery, see Nos. 51 and 51A) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India:	Rs. 23 per ton or 10 per cent. <i>ad valorem</i> , whichever is higher.
	Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.	
150	IRON OR STEEL RAILWAY TRACK MATERIAL—	
	A. Rails (including tramway rails the heads of which are not grooved)—	
	(a) (i) 30 lbs. per yard and over.	Rs. 13 per ton.
	(ii) fish-plates therefor.	Rs. 6 per ton or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(iii) spikes and tie-bars therefor—	
	of British manufacture.	Rs. 26 per ton.
	not of British manufacture.	Rs. 37 per ton.
	(b) under 30 lbs. per yard, and fish-plates, spikes and tie-bars therefor—	
	if of British manufacture.	Rs. 26 per ton.
	if not of British manufacture.	Rs. 37 per ton.

No.	Name of Article.	Rate of duty.
150— <i>contd.</i>	B. Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials for tramway rails the heads of which are not grooved— (i) for rails 30 lbs. per yard and over.	Rs. 14 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) for rails under 30 lbs. per yard— of British manufacture	Rs. 29 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	not of British manufacture.	Rs. 29 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 12 per ton.
	C. Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers.	Rs. 10 per ton or 10 per cent. <i>ad valorem</i> , whichever is higher.
151	STEEL, angle and tee, not otherwise specified ( <i>see</i> No. 62) and beam, channel, zed, trough and piling— (a) fabricated— (i) of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.

No.	Name of Article.	Rate of duty.
151— <i>contd.</i>	(b) not fabricated— (i) of British manufacture.	Rs. 19 per ton.
	(ii) not of British manufacture.	Rs. 30 per ton.
152	STEEL, bar and rod, not otherwise specified ( <i>see</i> No. 62)— (i) of British manufacture	Rs. 26 per ton.
	(ii) not of British manufacture.	Rs. 37 per ton.
153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, wellcurbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware ( <i>see</i> No. 90) or any of the articles specified in Nos. 51, 51A, 64 or 87— (i) of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.
154	STEEL, tinplates and tinned sheets, including tin taggers and cuttings of such plates, sheets or taggers.	Rs. 48 per ton."

▲

BILL

TO

*Provide for the continuance of the protection  
of the steel industry in British India.*

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, that increased import duties should continue to be levied on certain iron and steel articles for the purpose of fostering and developing the steel industry in British India, and that the rates of the duties leviable in the application of that policy should be fixed for a period of seven years from the 1st day of April, 1927; It is hereby enacted as follows:—

1. (1) This Act may be called the Steel  
Short title and com- Industry (Protection) Act,  
mencement. 1927.

(2) It shall come into force on the 1st day of April, 1927.

2. (1) For sub-section (4), of section 3 of the  
Indian Tariff Act, 1894, VIII of 1  
Amendment of sec- the following sub-sections  
tion 3, Act VIII of shall be substituted,  
1894. shall be substituted,  
namely:—

“(4) If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that articles of any class chargeable under Part VII of the Second Schedule with both a basic and an additional duty are being imported into British India from any place outside India at such a price as is likely to render ineffective or excessive the protection intended to be afforded by such duty to similar articles manufactured in India, he may, by notification in the Gazette of India, increase or reduce the additional duty to such extent as he considers necessary.”

(2) In the Second Schedule to the same Act there shall be made the amendments specified in the Schedule to this Act.

(3) The amendments made by this section other than those made in Parts I and II of the Second Schedule to the Indian Tariff Act, 1894, shall have VIII of 1  
effect only up to the 31st day of March, 1934.

3. The Governor General in Council shall, not later  
Statutory inquiry. than the 31st day of March,  
1934, cause to be made, by  
such persons as he may appoint in this behalf, an inquiry as to the extent, if any, to which it is necessary to continue the protection of the steel industry in British India and as to the manner in which any protection found necessary should be conferred.

4 The Steel Industry (Protection) Act, 1924, XIV of 1  
Repeal of Act XIV is hereby repealed.  
of 1924.

## THE SCHEDULE.

AMENDMENTS TO BE MADE IN SCHEDULE II OF  
THE INDIAN TARIFF ACT, 1894.

(See section 2.)

1. In Part I after item No. 20 the following item shall be inserted, namely :—

"20A	ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc."
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2. In Part II—

(a) in the heading, after the words "liable to" the word "non-protective" shall be inserted; and

(b) after item No. 39 the following heading and item shall be inserted, namely :—

## "METALS.

39A	TIN, block.	Ton	Rs. 250"
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3. For items Nos. 60, 61 and 62 and the heading thereto the following shall be substituted, namely :—

## "METALS—IRON AND STEEL.

60	IRON alloys.
	" angle, channel and tee not otherwise specified (see No. 143).
	" bar and rod not otherwise specified (see No. 144).
	" pig.
	" rice bowls.
61	IRON OR STEEL anchors and cables.
	" " bolts and nuts, including hook-bolts and nuts for roofing.
	" " hoops and strips.
	" " nails, rivets and washers, all sorts, not otherwise specified (see No. 145).
	" " pipes and tubes; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes, and fittings therefor otherwise specified (see No. 146).
	" " railway track material not otherwise specified (see Nos. 63 and 150) including bearing plates, cast iron sleepers and fastenings therefor, and lever-boxes.
	" " tramway track materials, not otherwise specified (see No. 150), including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.
	" " sheets (including cuttings, discs and circles) under $\frac{1}{2}$ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.
	" " plates and sheets (including cuttings, discs and circles) not under $\frac{1}{2}$ inch thick, not otherwise specified (see Nos. 146, 147, 153 and 154), whether fabricated or not.
	" " barbed or stranded fencing-wire and wire-rope.
	" " (other than bar or rod) specially designed for the reinforcement of concrete.
	" " expanded metal.

- 62 STEEL, angle and tee if galvanized, tinned or lead-coated.
- „ (other than bars), alloy, crucible, shear, blister, and tub.
- „ (other than bars) made for springs and cutting tools by any process.
- „ ingots, blooms and billets, and slabs of a thickness of  $1\frac{1}{4}$  inches or more.
- „ bar and rod, the following kinds—
- (a) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under  $\frac{1}{2}$  inch;
- (b) all shapes and sizes, if—
- (i) of alloy, crucible, shear, blister or tub steel, or
- (ii) galvanized or coated with other metals, or
- (iii) planished or polished, including bright steel shafting;
- (c) other qualities, if of any of the following shapes and sizes—
- (i) rounds under  $\frac{1}{2}$  inch diameter,
- (ii) squares under  $\frac{1}{2}$  inch side,
- (iii) flats, if under 1 inch wide and not over  $\frac{1}{2}$  inch thick,
- (iv) flats not under 8 inches wide and not over  $\frac{1}{2}$  inch thick,
- (v) ovale, if the dimension of the major axis is not less than twice that of the minor axis.”

4. For item No. 63 and the heading thereto the following shall be substituted, namely :—

“RAILWAY PLANT AND ROLLING-STOCK.

63 RAILWAY MATERIALS for permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and fastenings therefor; bearing plates, fish bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weighbridges, carriages, wagons, traversers, rail removers, scooters, trullies, trucks, and component parts thereof; switches, crossings and the like materials made of alloy steel; also cranes, water-cranes and water-rank when imported by or under the orders of a railway company :

Provided that for the purpose of this entry ‘railway’ means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein :

Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 51 or No. 51A.”

5. In item No. 87, before the word “tramcars” the words “CONVEYANCES not specified in No. 142, namely,” shall be inserted.

6. After Part VI the following Part shall be inserted, namely :—

“PART VII.

*Articles which are liable to protective duty at special rates.*

No.	Name of Article.	Rate of basic duty.	Rate of additional duty.
	CONVEYANCES.		
142	COAL TRUS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel.	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.	Rs 13 per ton.

No.	Name of Article.	Rate of basic duty.	Rate of additional duty.
	<b>METALS—IRON AND STEEL.</b>		
143	IRON angle, channel and tee—  (a) fabricated, all quali- ties.  (b) not fabricated, kinds other than galvani- zed, tinned or lead- coated and other than Crown or superior qualities.	Ra. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.  Ra. 19 per ton.	Ra. 7 per ton.  Ra. 6 per ton.
144	IRON, COMMON BAR not galvanized, tinned or lead- coated if not of any shape and dimension specified in clause (a) or clause (c) of No. 62.—	Ra. 26 per ton.	Ra. 9 per ton.
145	IRON OR STEEL NAILS, wire or French.	Ra. 3 per cwt.	
146	IRON OR STEEL PIPES and tubes and fittings therefor, if rivetted or otherwise built up of plates or sheets—  (a) galvanized . . .  (b) not galvanized—  (i) not under $\frac{1}{4}$ inch thick.  (ii) under $\frac{1}{4}$ inch thick .	Ra. 23 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.  Ra. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.  Ra. 39 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.	Ra. 7 per ton.  Ra. 22 per ton.
147	IRON OR STEEL plates or sheets (including cuttings, discs and circles) not under $\frac{1}{4}$ inch thick and not of cast iron—  (a) fabricated, all quali- ties.  (b) not fabricated, che- quered and ship, tank, bridge and common qualities.	Ra. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.  Ra. 20 per ton.	Ra. 7 per ton.  Ra. 6 per ton.
148	IRON OR STEEL sheets (in- cluding cuttings, discs and circles) under $\frac{1}{4}$ inch thick—  (a) fabricated— (i) galvanized . . .	Ra. 33 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.	

No.	Name of Article.	Rate of basic duty.	Rate of additional duty.
148 <i>contd.</i>	IRON OR STEEL sheets (including cuttings, discs and circles) under $\frac{1}{4}$ inch thick— <i>contd.</i>		
	(ii) all other sorts not otherwise specified ( <i>see</i> No. 61).	Rs. 39 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 22 per ton.
	(b) not fabricated—		
	(i) galvanized . . .	Rs. 30 per ton.	
	(ii) all other sorts not otherwise specified ( <i>see</i> Nos. 61 and 154)—	Rs. 35 per ton.	Rs. 20 per ton.
149	IRON OR STEEL WIRE, other than barbed or stranded fencing wire, wire-rope or wire-netting.	Rs. 60 per ton.	
149A	IRON OR STEEL, the original material (but not including machinery, <i>see</i> Nos. 51 and 51A) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India:  Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.	Rs. 30 per ton or 10 per cent. <i>ad valorem</i> , whichever is higher.	
150	IRON OR STEEL RAILWAY TRACK MATERIAL—		
	A. Rails (including tramway rails the heads of which are not grooved)—		
	(a) (i) 30 lbs. per yard and over.	Rs. 13 per ton.	
	(ii) fish-plates therefor.	Rs. 6 per ton or 10 per cent. <i>ad valorem</i> , whichever is higher.	
	(iii) spikes and tie-bars therefor—	Rs. 26 per ton.	Rs. 9 per ton.
	(b) under 30 lbs. per yard, and fish-plates, spikes and tie-bars therefor.	Rs. 26 per ton.	Rs. 9 per ton.
	B. Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials for tramway rails the heads of which are not grooved—		
	(i) for rails 30 lbs. per yard and over.	Rs. 14 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.	

No.	Name of Article.	Rate of basic duty.	Rate of additional duty.
150	IRON OR STEEL RAILWAY TRACK MATERIAL— <i>contd.</i>		
	(ii) for rails under 80 lbs. per yard.	Ra. 29 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.	Ra. 12 per ton.
	C. Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers.	Ra. 10 per ton or 10 per cent. <i>ad valorem</i> , whichever is higher.	
151	STEEL, angle and tee, not otherwise specified ( <i>see</i> No. 62) and beam, channel, zed, trough and piling—		
	(a) fabricated . . .	Ra. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.	Ra. 7 per ton.
	(b) not fabricated . . .	Ra. 19 per ton	Ra. 6 per ton.
152	STEEL, bar and rod, not otherwise specified ( <i>see</i> No. 62).	Ra. 26 per ton	Ra. 9 per ton.
153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steelbars, sections, plates or sheets, for the construction of buildings, bridges, tanks, wallcurbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware ( <i>see</i> No. 90) or any of the articles specified in Nos. 51, 51A, 64 or 87.	Ra. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.	Ra. 7 per ton.
154	STEEL, tinplates and tinned sheets, including tin taggers and cuttings of such plates, sheets or taggers.	Ra. 48 per ton	"

GOVERNMENT OF INDIA.  
LEGISLATIVE DEPARTMENT.

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Report of the Select Committee on the  
Bill to provide for the continuance of  
the protection of the steel industry in  
British India, with the Bill as  
amended.