

**JOINT/SELECT COMMITTEE
REPORTS OF LEGISLATIVE
ASSEMBLY - 1934**

**The Indian Tariff (Amendment)
Bill**

List of Reports of Select or Joint Committees
presented to the Legislative Assembly in 1934.

Serial No.	Short title of the Bill.	Date of presentation. Remarks.
1.	The Indian Tariff(Amendment) Bill.	5. 2.34.
2.	The Indian States(Protection) Bill.	14. 2.34.
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6.	The Sugar (Excise Duty) Bill.	10. 4.34.
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8.	The Indian Dock Labourers Bill.	16. 7.34.
9.	The Mechanical Lighters(Excise Duty) Bill.	23. 7.34.
10.	The Indian Carriage by Air Bill.	25. 7.34.
11.	The Indian Aircraft Bill.	25. 7.34.
12.	The Hedjaz Pilgrims(Muallims) Bill(<u>Second Report of the Select Committee</u>)	2. 8.34.
13.	The Indian Army (Amendment) Bill.	7. 8.34.
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16.	The Indian Income-tax(Amendment) Bill by Sir Hari Singh Gour.	22. 8.34.
17.	The Indian Navy (Discipline) Bill.	25. 8.34.

LEGISLATIVE ASSEMBLY.

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, with the Bill as amended by us annexed thereto.

2. We have carefully examined the statistical material on which the duties proposed in the various items in the Schedule are based and have satisfied ourselves that, generally speaking, those duties have been so fixed as adequately and equitably to secure the objects aimed at by the Bill, with due regard to the interests of the consumer.

We have, however, omitted sub-head (2) of the new item No. 184-A dealt with by item 18 of the Schedule, because, in respect of the articles specified therein, which are articles widely used by the poorer classes, we are not satisfied that the circumstances justify the increase of duty proposed.

In item 8 of the Schedule, in the item relating to soap, we have inserted qualifying words aimed at reducing the risk of the better qualities of soap being imported in small plain bars with the object of securing the benefit of the lower of the two rates of duty.

The small amendments in item 21 of the Schedule, and in item 238-C dealt with by item 31 of the Schedule, merely clarify the intention of the draft. In item 238-B, dealt with in item 31 of the Schedule, a change has been made for the purpose of exempting from duty felt and fabrics made of shoddy or waste wool. The amendment in clause 3 of the Bill merely corrects a clerical error.

3. The Bill was published in the Gazette of India, dated the 30th December, 1933.

4. 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.

B. L. MITTER.
J. W. BHORE.
F. NOYCE.
*B. DAS.
*S. C. MITRA.
*ZIA UDDIN AHMAD.
*A. H. GHUZNAVI.
Bhai PARMANAND.
F. X. DESOUZA.
*SATISH CH. SEN.
*RAMESHWAR PRASAD BAGLA.
*J. RAMSAY SCOTT.

NEW DELHI,
The 3rd February, 1934.

* Subject to a minute or minutes of dissent.

MINUTES OF DISSENT.

In clause 31 of the Bill the phrase "woollen piece goods" is now altered to "woollen fabrics" and woollen fabrics made of waste wool and shoddy are excluded from the operation of the specific duty of Rs. 1-2-0 per lb.

The alterations proposed are a direct invitation to importers to flood the Indian market with fabrics made from reworked woollen fibre, which in our opinion is not in the best interests of the consumer. Further these fabrics already so strongly compete as to threaten the complete disappearance from the market of the more durable materials manufactured by the indigenous industry from Indian wools.

In many previous tariffs it appears to have been an article of faith that woollens could bear a heavier duty than cotton goods. Now, however cottons and silks are on the higher level it has been decided that fabrics composed of cotton and wool should be classified as "Woollens". Under the classification now proposed such mixtures of cotton and wool containing up to 89 per cent. of cotton will be admitted as woollens at a duty of 35 per cent. as against a duty of 50 per cent. in the case of cotton fabrics. With regard to Japan such imports might so develop as to defeat the Indo-Japanese agreements on the cotton quota.

J. RAMSAY SCOTT.
RAMESHWAR PRASAD BAGLA.
SATISH CH. SEN.

Clause 18 of the Schedule of the Bill.

We are opposed to the omission of "Domestic hollow-ware etc." from item No. 184A. There is a growing manufacture of this kind of enamelled iron-ware in the country which deserves to be encouraged and protected. On the statement made on behalf of Government in the Select Committee there appears to be every prospect

of the present annual output (namely, goods worth 4½ lakhs) being multiplied about four times if the protection as proposed in the original Bill were to be given. The statement made that these articles are largely used by the poorer classes is not correct so far as we know.

SATISH CH. SEN.
RAMESHWAR PRASAD BAGLA.
J. RAMSAY SCOTT.

NEW DELHI,

February, 3rd, 1934.

We regret to observe that it was not open to us in the Select Committee to suggest enhancement of tariff or include in the Bill new articles which it is our supreme duty to extend protection to under the Safeguarding of Industries Act. We are of the opinion that the Sheet Glass Industry, the Window Glass Industry, and the Lantern Industry, in particular, ought to have received a certain amount of protection under this Bill. From the statistics placed at our disposal as contained in the Mathai-Meek

Report and subsequent explanations, we feel there are cases of many other smaller industries which require further detailed examination at the hands of the Government of India in order to save them from extinction. Some of us on the Committee were unable to recommend inclusion of enamel hollow-wares and basins as the data supplied to us were not sufficient nor convincing. We would therefore urge on the Government to examine all these cases in greater detail and bring out a supplementary Bill at an early date.

B. DAS.
S. C. MITRA.
RAMESHWAR PRASAD BAGLA.

NEW DELHI,

The 5th February, 1934.

I associate myself with this note except in so far as it relates to enamel hollow-wares and basins about which I have already sent my note.

SATISH CH. SEN.

Admittedly the present Bill has not been conceived to provide substantive protection to Indian industries on the principle of discriminating protection. So the question of adequacy of the duty is not a relevant issue here. This Bill is for affording a temporary shelter to industries which have been affected by abnormal competition and an attempt has been made to restore, as far as possible, the competitive conditions existing in 1930-31 when there was no complaint of unfair or abnormal competition. The question of giving sufficient protection to indigenous industries, I understand, will be taken up very soon.

I do not think that the industries that can claim of protection under the Safeguarding of Industries Act have been exhaustively dealt with

in this Bill. Many smaller industries require such protection and I hope those cases will be taken up immediately.

On the analogy of a provision in the Wheat Import Duty Act a plea was made for exemption of contracts prior to the introduction of this Bill, on the 22nd December, 1933, from the scope of this Bill; but this cannot be conceded because it will greatly nullify the effect of this Bill for sometime to come. It cannot certainly be denied that the importing merchants will be involved in great hardship and loss and the Assembly may consider only the case of the goods that have already reached Indian shores and are now in the Customs' Ware-houses.

S. C. MITRA.

The 3rd February, 1934.

We signed the report with the following reservations:—

The duty imposed under this Bill is neither a protective duty nor a revenue duty but is intended to create the same competitive conditions as existed in 1930-31. In other words it is intended to restore the prices of manufactured articles to the level of 1930-31. No argument is given for choosing this year as the year of reference. It is an admitted fact that the prices of agricultural products have fallen much lower than the prices of manufactured articles, and any attempt by the Government to raise the price level of manufactured articles ignoring the price level of agricultural products will further aggravate the economic depression. The real problem before India is to raise the price level of agricultural products. This Bill is in reality the first instalment of toll which the people of India have to pay for maintaining the Rupee at an uneconomic high value. Had ratio been reduced to 1s. 4d. the taxes would have been reduced by 12½ per cent.

We are strongly in favour of the protection of an Indian industry provided that:—

- (a) The duty is sufficiently high to protect such industry effectively.
- (b) The protection is given for a limited period and after that the industry should be able to stand on its own legs. The protective duty is really a tax on the consumers, and it is unfair to tax consumers indefinitely.
- (c) It is the duty of the Government to make sure at the outset and throughout the period of protection that the working classes and poorer people generally would be benefited by it.
- (d) The industry should be in a position to supply almost entirely the requirements of the country otherwise the burden of taxation will fall on the consumers, the prices being regulated by the price of imported taxed articles.

We understand that the Government in the near future is likely to impose some duty on some of these articles in consequence of Indo-Japanese Agreement and it is undesirable to change the incidence of taxation in course of a few weeks.

We draw special attention to two items for reasons given hereafter:

(1) *Hosiery*.—The duty on hosiery is said to be both protective and equalising. The Tariff Board has made special enquiries about the hosiery industry and it is unfair to the Legislature and the public to discuss the merit of the duty before the publication of the report. It is difficult for us to form a just estimate of the rival claims without the benefit of the material collected by the Tariff Board. The change of duty has abnormally affected the trade of the country, which is evident from enormous number of telegrams and deputations, which the Government and members of legislature are receiving from all quarters of India. We have a serious apprehension that frequent changes in the imposition of new taxes at abnormal times will upset the equilibrium of trade and make the Indian businessman very nervous in putting his capital in trade. The trade will cease to be conducted on sound business lines and will tend to become a mere speculation and gamble.

From the figures supplied to us, it appears that Indian production has been steadily increasing during the last three years. It has risen from ½ million to three quarter million. The total import in the year 1930-31, was 2·18

million and it has now risen to 2·62 million, but it has fallen by 1/8 million in comparison with the figures of 1929-30. The increase in home production during the last three years is 50 per cent. and the increase in imported article is only 20 per cent.

We are of opinion that hosiery should be removed altogether from this Bill and it should be considered separately after the publication of the Tariff Report. We should then be in a position to discuss the problem from the point of view of protection of the hosiery industry, and impose the adequate duty, if necessary.

The representatives of the Hosiery Industry have represented to us by telegrams and deputations that this industry cannot effectively be safeguarded unless the duty of Re. 1 per lb. is imposed on underwear. This duty of Re. 1 per lb. works up to 114 per cent. *ad valorem* or Rs. 2/6 per dozen and consequently the proposed duty of Rs. 1/8 per dozen or 25 per cent. *ad valorem*, whichever is highest cannot effectively protect the home industry and consequently the prices will be controlled by the godown prices of imported articles, and the entire burden of taxation will fall on the consumers. We are, therefore, of opinion that in these days of depression and low prices of agricultural products, it is unfair to impose this additional tax on the poor people. The duty on hosiery is 20 per cent. and with 25 per cent. surcharge it is now 25 per cent. Under new Tariff, the duty for different sides will be raised from 25 per cent. to 267 per cent. with an average of 67 per cent. *ad valorem*. It will be higher on those goods used by the poorer people and lower on high-class goods used by wealthier classes.

We consider that sudden raising of custom-duty from 25 to 67 per cent. *ad valorem*, having no value as a necessary protection, is unjustifiable. The Government have imposed a duty of 50 per cent. on piecegoods, and in our opinion, we should not go beyond this figure.

The average of 50 per cent. *ad valorem* will be equivalent to 25 per cent. *ad valorem* or Re. 1 a dozen whichever is highest.

The member representing Burma claimed entire exemption from specific duty, for the following reasons:—

- 1. Burma is likely to be separated from India very soon.
- 2. The industry does not exist in Burma at all, the question of restoration of previous competitive conditions does not arise.

(2) *Whale and Fish Oil*.—This duty is imposed for the protection of vegetable Ghee which is manufactured chiefly by Unilever Company, from groundnut oil by the process of hydrogenation. The Company is not a losing concern. Its shares are quoted at a premium. It is a misnomer to designate groundnut oil as Ghee. It should be treated as oil and we should not encourage adulteration of Ghee by giving special protection to a substance which is used as adulterant. The poor people use oil in place of Ghee but hydrogenated oil is used only as an adulterant of Ghee. We are, therefore, strongly of opinion that whale oil should be omitted from this list, and the case of hydrogenated groundnut oil known as vegetable Ghee should be taken up separately. It is an industry which we should discourage by imposing excise duty.

ZIAUDDIN AHMAD.

S. C. MITRA.

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I regret to add a note of dissent as regards the conclusions arrived at by the Select Committee in respect of the specific duty to be imposed on imported cotton hosiery (Clause 6, Item 43 D) on, amongst others, the following grounds:—

1. I gather that the Government intends to bring in a more comprehensive Bill at once dealing with all cotton textiles including cotton hosiery. That being so piecemeal legislation affecting cotton hosiery under the present Bill stands self-condemned. Attempts at frequent changes in the tariff rates at abnormal times like the present cannot be too strongly condemned. The equilibrium of trade is certain to be disturbed and Indian capital will fight shy of foreign trade.

2. With regard to all the articles in respect of which a duty is sought to be imposed and particularly as regards *Cotton Hosiery*, I have been much handicapped on account of the non-publication of the report of the Tariff Board which is said to have made special enquiries about them. It is difficult for me to form a just estimate of the rival claims without the benefit of the materials collected by the Tariff Board. The change of duty has abnormally affected the trade of the country, which is evident from the enormous number of telegrams and deputations, which the Government and members of the legislature have received from all quarters of India.

3. The duty imposed under this Bill is said to be neither protective in character nor is it intended for raising the revenue but is designed, it is stated, to create the same competitive conditions as existed in 1930-31 in respect of the articles covered by the Bill. In other words it is intended to restore the level of prices of the manufactured articles to that ruling in 1930-31. It appears to me to be an impossible feat and certainly not capable of attainment through the amount of the duty proposed to be imposed. Further any attempt by the Government to raise the price level of manufactured articles ignoring altogether the price level of agricultural products, will undoubtedly aggravate the economic depression.

4. From the figures available to me, it appears that the Indian production of cotton hosiery has been steadily increasing during the last three years. It has in fact risen from $\frac{1}{2}$ million to $\frac{3}{4}$ million dozens. The total import in the year 1930-31 was 2.18 million dozens which has since risen to 2.62 million dozens, i.e., by about $\frac{1}{2}$ million dozens. But if these figures are compared with those of 1929-30 it will be found that foreign import has fallen by about $\frac{1}{2}$ million dozens. There has been an increase in the home production during the last 3 years of 38 per cent. and in imported articles of about 20 per cent. during the same period. I am, therefore, of opinion that hosiery should be removed altogether from this Bill and after the publication of the Report of the Tariff Board be included in the more comprehensive measure about to be introduced.

5. I further find from the figures supplied that during the last three years, there has been a steady diversion of cotton hosiery trade from Europe and America to Japan, while the total import of 2.94 million dozens of cotton under-vests from abroad still holds the record. Whether the present or the contemplated more comprehensive Bill will have the effect of restoring the Continental or the American trade in cotton hosiery to the detriment of Japan remains to be seen.

The 5th February, 1934.

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6. The information so far available to the members of the Select Committee fails to convince me that:—

- (a) The hosiery industry is an established one in the country;
- (b) It is face to face with unfair competition;
- (c) The protection temporarily accorded to it under the present Bill will enable it to stand on its own legs and meet the requirements of the country within a reasonably limited period of time.

7. The representatives of the Hosiery industry have communicated by telegrams and deputations that this industry cannot effectively be safeguarded unless the duty of Re. 1 per lb is imposed on underwear. This duty of Re. 1 per lb. works up to 114 per cent. *ad valorem* or Rs. 2.6-0 per dozen and consequently the proposed duty of Rs. 1.8-0 per dozen or 25 per cent. *ad valorem*, whichever is higher, cannot effectively protect the home industry, but will undoubtedly tend to raise the prices for the consumers. The average duty suggested works out at 67 per cent. *ad valorem*. I am therefore of the opinion that the sudden rise of customs duty from 25 per cent. to 67 per cent. *ad valorem* without the claim of adequate protection is unjustifiable. Even if the findings of the Tariff Board Report as regards cotton hosiery justify a further levy, a duty of 50 per cent. as on piecegoods and no more should meet the circumstances of the case.

8. The Bill therefore does not afford sufficient protection clamoured for by the Indian hosiery manufacturers: it raises unusually the price for the consumers: and it dislocates a well organised trade which is penalised to the extent that the consumers are unable to pay this added duty.

9. Why then cotton hosiery imports were included within the present Bill at the fag end of the last session of the Assembly, when the introduction of a more comprehensive Bill for all cotton textiles must have already been in the contemplation of the Government. It may be difficult, under the circumstances, notwithstanding the disclaimer on the part of the Government that these duties are not for revenue purposes, to resist the conclusion that it is intended to meet the financial exigencies of the Government.

10. I therefore submit that in view of the comprehensive legislation about to be introduced in the Assembly on the Textiles as a whole, the proposals as regards Cotton Hosiery in the present Bill should be dropped and adequate provision should be made in the new comprehensive Bill for the protection of the hosiery industry if it is justified by the findings of the Tariff Board. As the imposition, it is stated, is not intended for revenue purposes and as a short delay of two months cannot possibly make any real difference to the indigenous hosiery manufacturers who will take sometime to put their houses in order, this is the plain and obvious course to adopt in the interest of the consumers, the traders and the manufacturers alike.

11. Finally, I am also of the view that fish oil and whale oil, hardened or hydrogenated (Clause 1, Item No. 88) and Domestic Earthenware, China and porcelain (Clause No. 22, Item No. 191A) should also be excluded from the purview of the present Bill.

— A. H. GHUZNAVI.

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[AS AMENDED BY THE SELECT COMMITTEE.]

{The words printed in italics indicate the
amendments suggested by the Com-
mittee.]

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BILL

*Further to amend the Indian Tariff Act, 1894,
for certain purposes.*

WHEREAS it is expedient further to amend the
Indian Tariff Act, 1894, for the purposes herein-
after appearing; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian
Short title and com- Tariff (Amendment) Act,
mencement. 1934.

(2) It shall come into force on such date as the
Governor General in Council may, by notification
in the Gazette of India, appoint in this behalf.

2. The amendments specified in the Schedule
Amendment of Sche- to this Act shall be made
dule II, Act VIII of in the Second Schedule
1894. to the Indian Tariff Act,
1894.

3. Notwithstanding anything contained in
Bar of operation of section 4 of the Indian
section 4, Indian Finance
Act, 1931, and section 4,
Indian Finance (Supple-
mentary and Extending)
Act, 1931.

anything contained in
section 4 of the Indian
Finance Act, 1931, the
additional duty imposed
by that section of that
Act shall not be levied
or collected on any
article chargeable with
duty under Item No. 45A of the Second Schedule
to the Indian Tariff Act, 1894, as amended by
section 2 of this Act, and notwithstanding
anything contained in section 4 of the Indian
Finance (Supplementary and Extending) Act,
1931, the additional duties imposed by that
section of that Act shall not be levied or collected
on any article chargeable with duty under Item
No. 33, 35A, 41B, 41C, 42AA, 43D, 45A, 45C,
45D, 45E, or 141B ** of the Second Schedule to
the Indian Tariff Act, 1894, as amended by section 2 of this Act.

THE SCHEDULE.

(See section 2.)

Amendments to the Second Schedule to the Indian Tariff Act, 1894.

1. After the heading "OTHER FOOD AND DRINK", and before Item No. 34, the following item shall be inserted, namely :—

" 33	FISH OIL and whale oil, hardened or hydrogenated	Cwt.	10 0 0 "
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2. After Item No. 35 the following item shall be inserted, namely :—

"35A	SUGAR-CANDY	Cwt.	10 8 0 "
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3. In Item No. 41B, in the entry in the fourth column, for the words and figures "20 per cent. or 4 annas" the words and figures "25 per cent. or 6 annas" shall be substituted.

4. In Item No. 41C, in the entry in the fourth column, for the words and figures "20 per cent. or 2 annas" the words and figures "25 per cent. or 3 annas" shall be substituted.

5. After the heading "CHEMICALS, DRUGS AND MEDICINES", and before Item No. 42B, the following item shall be inserted, namely :—

" 42AA	HEAVY CHEMICALS, the following, namely :—		
	(1) Alum (ammonia alum, potash alum and soda alum).	Ad valorem	25 per cent. or one rupee and six annas per cwt., whichever is higher.
	(2) Magnesium sulphate or hydrated magnesium sulphate.	Ad valorem	25 per cent. or one rupee and four annas per cwt., whichever is higher."

6. After Item No. 43C the following item shall be inserted, namely :—

"43D	COTTON HOSIERY, the following, namely :—		
	(1) Undervests	Ad valorem	25 per cent. or one rupee and eight annas per dozen, whichever is higher.
	(2) Socks and stockings.	Ad valorem	25 per cent. or ten annas per dozen pairs, whichever is higher."

7. In Item No. 45A, for the figures "35", in the proviso to the entry in the second column and in both places where they occur in the fourth column, the figures "50" shall be substituted.

8. After the heading "MISCELLANEOUS" and before Item No. 46, the following items shall be inserted, namely :—

"45C	GLASS GLOBES AND CHIMNEYS for lamps and lanterns—		
	(1) Globes for hurricane lanterns.	Ad valorem	25 per cent. or four annas and six pies per dozen, whichever is higher.
	(2) Other globes and chimneys having an external base diameter of over one inch.	Ad valorem	25 per cent. or three annas per dozen, whichever is higher.
45D	PAINTS, colours and painter's materials, the following, namely :—		
	(1) Red lead, reduced, dry.	Ad valorem	25 per cent. or four rupees and twelve annas per cwt., whichever is higher.

	(2) White lead, genuine, moist and reduced, dry or moist.	<i>Ad valorem</i>	25 per cent. or five rupees and twelve annas per cwt., whichever is higher.
	(3) Zinc white, genuine, moist.	<i>Ad valorem</i>	25 per cent. or six rupees per cwt., whichever is higher.
	(4) Zinc white, reduced, dry or moist.	<i>Ad valorem</i>	25 per cent. or four rupees and four annas per cwt., whichever is higher.
45B	SOAP, household and laundry—		
	(1) in plain bars of not less than one pound in weight.	Cwt.	4 0 0
	(2) other sorts .	Cwt.	6 6 0 "

9. In Item No. 88, the words and brackets "alum (namely, potash alum, soda alum and ammonia alum)" shall be omitted.

10. In Item No. 93, the words "reduced dry red lead and white lead, moist white lead, reduced dry zinc white and moist zinc white" shall be omitted.

11. In Item No. 94, after the words "GLASS AND GLASSWARE" the words "not otherwise specified, and" shall be inserted, and the words, figures and brackets "all sorts except glass bangles and beads and false pearls (see No. 131)" shall be omitted.

12. In Item No. 100, after the word "Hosiery" the words "not otherwise specified" shall be inserted.

13. In Item No. 116, to the word "SOAP" the words "not otherwise specified" shall be added.

14. For Item No. 141B the following item shall be substituted, namely:—

" 141B	HEAVY CHEMICALS, the following, namely:—	
	Magnesium chloride	One rupee and five annas per cwt. or 25 per cent. <i>ad valorem</i> , whichever is higher."

15. In Item No. 157, the words "and sugar-candy" shall be omitted.

16. In Item No. 158,—

(a) the words and brackets "(other than fents of not more than nine yards in length)" shall be omitted;

(b) in sub-head (a), after the word "pieces", the words and brackets "(other than fents of not more than nine yards in length)" shall be inserted; and

(c) in sub-head (b), after the word "others" the words "including cotton fents not otherwise specified" shall be inserted.

17. In Item No. 175, after the words "whale oil" the words "not otherwise specified" shall be added.

18. After Item No. 184, the following item shall be inserted, namely :—

" 184A	ENAMELLED IRON-WARE, the following, namely :— " Sign-boards . .	30 per cent. or four and a half annas per square foot, whichever is higher.	20 per cent.	...
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19. In Item No. 186, to sub-item (a) after the words "and the fittings thereof" the words "but excluding electrical earthenware and porcelain otherwise specified" shall be added.

20. After Item No. 186, the following item shall be inserted, namely :—

" 186A	ELECTRICAL BARTH-ENWARE AND PORCE- LAIN, the following, namely :— (a) Insulators, Shackle, Sinclair, Cordaex or Pin-type, not other- wise specified— (i) fitted . .	30 per cent. or eighteen annas per dozen, whichever is higher.	20 per cent.	...
	(ii) not fitted . .	30 per cent. or fourteen annas per dozen, whichever is higher.	20 per cent.	...
	(b) Two-way cleats	30 per cent. or four annas per gross of pairs, whichever is higher.	20 per cent.	...
	(c) Spacing insula- tors.	30 per cent. or two annas per gross, whichever is higher.	20 per cent.	...
	(d) Ceiling roses— (i) fitted . .	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent.	...
	(ii) not fitted . .	30 per cent. or eight annas per dozen, whichever is higher.	20 per cent.	...
	(e) Joint-box cut- outs— (i) fitted . .	30 per cent. or eight annas per dozen, whichever is higher.	20 per cent.	...
	(ii) not fitted . .	30 per cent. or six annas per dozen, whichever is higher.	20 per cent.	...

21. After Item No. 189, the following item shall be inserted, namely :—

" 189A	PAINTS, colours and painter's materials, the following, name- ly :— (1) Red lead, gen- uine dry, genuine moist and reduced moist.	30 per cent. or Rs. 4-12-0 per cwt., whichever is higher.	20 per cent.	...
	(2) White lead, genuine dry.	30 per cent. or Rs. 5-12-0 per cwt., whichever is higher.	20 per cent.	...
	(3) Zinc white, genuine, dry.	30 per cent. or Rs. 6 per cwt., whichever is higher.	20 per cent.	...
	(4) Paints, other sorts, coloured, moist— (i) in packing of 1 lb. or over.	30 per cent. or Rs. 8-0-0 per cwt., whichever is higher.	20 per cent.	...
	(ii) in packing of $\frac{1}{2}$ lb. and over but less than 1 lb.	30 per cent. or Rs. 11-4-0 per cwt., whichever is higher.	20 per cent.	...
	(iii) in packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb.	30 per cent. or Rs. 17 per cwt., whichever is higher.	20 per cent.	...
	(iv) in packing of less than $\frac{1}{4}$ lb.	30 per cent. or Rs. 24 per cwt., whichever is higher.	20 per cent.	...

22. After Item No. 191, the following item shall be inserted, namely :—

" 191A	DOMESTIC EARTHENWARE, China and porcelain, the following, namely :—				
(a)	Cups . . .	80 per cent. or ten annas per dozen, whichever is higher.	20 per cent.	...	
(b)	Saucers . . .	80 per cent. or five annas per dozen, whichever is higher.	20 per cent.	...	
(c)	Tea-pots . . .	80 per cent. or three rupees per dozen, whichever is higher.	20 per cent.	...	
(d)	Sugar-bowls . . .	80 per cent. or twenty-four annas per dozen, whichever is higher.	20 per cent.	...	
(e)	Jugs . . .	80 per cent. or twelve annas per dozen, whichever is higher.	20 per cent.	...	
(f)	Plates—				
(i)	Over 8½ inches in diameter.	80 per cent. or sixteen annas per dozen, whichever is higher.	20 per cent.	...	
(ii)	Not over 8½ inches in diameter.	80 per cent. or ten annas per dozen, whichever is higher.	20 per cent.	...	

23. After Item No. 197, the following item shall be inserted, namely :—

" 197A	LEAD PENCILS . . .	80 per cent. or one anna per dozen, whichever is higher.	20 per cent.	... "
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24. In Item No. 202, after the word "glass" the words " , earthenware or porcelain " shall be inserted.

25. After Item No. 209, the following item shall be inserted, namely :—

" 209A	PARASOLS AND SUNSHADES and fittings for umbrellas, parasols and sunshades.	80 per cent. . .	20 per cent.	... "
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26. After Item No. 210 the following item shall be inserted, namely :—

" 210A	TILES of earthenware and porcelain.	80 per cent. or two annas per square foot, whichever is higher.	20 per cent.	... "
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27. In Item No. 212, the words " including parasols and sunshades, and fittings therefor " shall be omitted and after the words and figures " 30 per cent. " in the third column the words " or eight annas each, whichever is higher " shall be added.

28. In Item No. 225, for the figure " 5 " in the fourth column the figure " 6 " shall be substituted.

29. After Item No. 236, the following item shall be inserted, namely :—

" 236A	CAST IRON PIPES.	80 per cent. or Rs. 25. per ton, whichever is higher.	10 per cent.	... "
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30. In Item No. 238, the words " hosiery " and " piece-goods " shall be omitted.

31. After Item No. 238, the following items shall be inserted, namely :—

238A	WOOLLEN HOSIERY and woolen knitted apparel, that is to say, all hosiery and knitted apparel containing not less than 15 per cent. of wool by weight.	<i>Ad valorem.</i>	35 per cent. or eighteen annas per lb., whichever is higher.	25 per cent.	...
238B	WOOLLEN FABRICS, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.	<i>Ad valorem.</i>	35 per cent. or eighteen annas per lb., whichever is higher.	25 per cent.	...
238C	FABRICS, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool.	<i>Ad valorem.</i>	35 per cent. .	25 per cent.	... "

32. In Item No. 242, in the fourth column, to the words and figures "35 per cent." the words and figures "or Rs. 20 per cwt., whichever is higher" shall be added.

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GOVERNMENT OF INDIA.
LEGISLATIVE ASSEMBLY
DEPARTMENT.

Report of the Select Committee on
the Bill further to amend the Indian
Tariff Act, 1894, for certain purposes,
with the Bill as amended.