

**JOINT/SELECT
COMMITTEE REPORT
LEGISLATIVE
ASSEMBLY
1925**

The Indian Tariff (Amendment) Bill

List of Reports of Select or Joint Committees
presented to the Legislative Assembly in 1925.

Serial No.	Short title of the Bill.	Date of presentation.	Remarks.
1.	The Indian Soldiers (Litigation) Bill.	2.2.25.	
2.	The Obscene Publications Bill.	11.2.25.	
3.	The Code of Civil Procedure (Amendment) Bill.	13.2.25.	Copy not available
4.	The Indian Penal Code (Amendment) Bill (Use of Consent) by Dr. Hari Singh Gour.	23.2.25.	- do -
5.	The Cotton Gining and Pressing Factories Bill.	23.2.25.	
6.	The Indian Tariff (Amendment) Bill.	5.3.25.	
7.	The Indian Succession Bill.	26.8.25.	Report of the Joint Committ.
8.	The Indian Succession (Amendment) Bill (Sec. 27).	26.8.25.	- do -
9.	The Code of Criminal Procedure (Amendment) Bill (Use of firearms) by Dewan Bahadur T. Rangachariar.	26.8.25.	
10.	The Indian Trade Unions Bill.	31.8.25.	
11.	The Indian Carriage of Goods by Sea Bill.	31.8.25.	- do -
12.	The Coal grading Board Bill.	31.8.25.	
13.	The Indian Limitation (Amendment) Bill.	3.9.25.	
14.	The Court-fees (Amendment) Bill.	14.9.25.	
15.	The Contempt of Courts Bill.	16.9.25.	

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, 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 changed the description in item 1 of the Schedule to "carbo lime" which is the trade description of the manure.

3. Item 3 has been amended to cover all sulphur in accordance with the resolution already accepted by the Legislative Assembly and the Council of State.

4. We have divided cigarettes into two classes in order to permit of the levy of a lower duty on the cheaper brands. It is estimated that nearly

95 per cent of the cigarettes which will come into the lower class now provided are already paying a duty of Rs. 6-15-0 per thousand which is practically the same as that now recommended, viz., Rs. 7-0-0. The line has been drawn at a value of Rs. 10-8-0 per thousand as generally speaking this marks the difference between cigarettes sold in packets and the superior qualities sold in larger containers.

5. Drafting amendments have been made in items 10 and 13 of the Schedule.

6. The Bill was published in the Gazette of India, dated the 14th February, 1925.

7. 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.

M. RAMACHANDRA RAO.

K. C. NEOGY.

N. C. KELKAR.

R. K. SHANMUKHAM CHETTY.

ABUL KASEM.

M. C. NAIDU.

JAMNADAS M. MEHTA.

A. RANGASWAMI IYENGAR.

PURSHOTAMDAS THAKURDAS.

W. S. J. WILLSON.*

The 4th March, 1925.

* Subject to minute of dissent.

MINUTE OF DISSENT.

I consider that paragraph 7 of this Bill fixes the import duty on sugar on too high a valuation

and is tantamount to increasing the Tariff rates of Duty by 5 to 10 per cent.

W. S. J. WILLSON.

[Words printed in italics indicate the amendments suggested by the Committee.]

BILL

Further to amend the Indian Tariff Act, 1894.

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

VIII of
1894.

1. (1) This Act may be called the Indian
Short title and com- Tariff (Amendment) Act,
mencement. 1925.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint, and different dates may be appointed for different items in the Schedule.

2. In the Second Schedule to the Indian Tariff
Amendment of the Act, 1894, there shall be
Second Schedule, Act made the amendments spe-
VIII of 1894. cified in the Schedule to this
Act.

VIII of
1894.

THE SCHEDULE.

(See section 2.)

1. In Item No. 9, after the words "kainit salts" the words "carbo lime, urea" shall be inserted.

2. After Item No. 10, the following item shall be inserted, namely:—

"10-A. 1 Rubber, raw".

3. After Item No. 14, the following item shall be inserted, namely:—

"14-A. 1 Sulphur".

4. In Item No. 15,—

(i) for the word "seed-crushers" the words "seed and corn crushers" shall be substituted;

(ii) after the word "hay-tedders" the words "potato diggers, latex sports, spraying machines" shall be inserted; and after the word "implements" where it occurs for the second and third times the word "machines" shall be inserted.

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

"21-A. 1 Postage stamps, whether used or unused".

6. In Item No. 22, after the words "used gunny bags" the words "or cloth" shall be inserted.

7. For Item No. 34 the following item shall be substituted, namely :—

"34 Sugar, excluding confectionery (see No. 124) —		Rs. A.
(1) Sugar, crystallised or soft 23 Dutch Standard and above	cwt.	4 8
(2) Sugar, crystallised or soft inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard	cwt.	4 0
(3) Sugar, below 8 Dutch Standard, molasses and sugar candy	ad valorem	25 per cent."

8. In Item No. 37, the words "and Cigarettes" shall be omitted.

9. After Item No. 37, the following item shall be inserted, namely :—

"37-A. Cigarettes of value—		Rs. A.
(a) not exceeding Rs. 1-8 per thousand.	Thousand	7 0
(b) exceeding Rs. 10-8 per thousand.	Thousand	10 8"

10. After Item No. 45, the following item shall be inserted, namely :—

"45-A. Silk mixtures that is to say,		
(a) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both is silk;	Ad valorem	20 per cent."
(b) fabrics not being silk on which silk is superimposed such as embroidered fabrics;		
(c) articles made from such fabrics and not otherwise specified (see No. 100-A).		

11 In Item No. 53, the word "and" shall be omitted, and after the words "aeroplane engine parts", the words "and rubber tyres and tubes used exclusively for aeroplanes" shall be added.

12. (i) In Item No. 61, the words "including discs and circles" shall be omitted; and after the words "sheets and plates, all sorts" the words and brackets "(including discs and circles)" shall be inserted; and after the figures "148" the letter and figures "148-A" shall be inserted.

(ii) To Item No. 61, the following shall be added, namely :—

"IRON or STEEL designed for the reinforcing of concrete, not otherwise specified (see Nos. 144 and 151)
IRON or STEEL, expanded metal".

13. In Item No. 62, the words "Steel expanded metal" shall be omitted.

14. In Item No. 63, after the words "brake gear" the words "shunting skids" shall be inserted, and after the word "traversers" the words "rail removers, scooters" shall be inserted.

15. In Item No. 55, after the word "silk" the words "or silk mixtures" shall be inserted, and for the word and figures "No. 134" the words, figures and letter "Nos. 100-A and 134" shall be substituted.

16. To Item No. 99, the following shall be added, namely :—

"and postage stamps, whether used or unused (see No. 21-A)".

17. In Item No. 100, after the words "used gunny bags" the words "or cloth" shall be inserted.

18. After Item No. 100, the following item shall be inserted, namely :—

"100-A. | Silk goods used or required for medical purposes, namely :—
 | Silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensory bandages; silk abdominal belts, silkweb catheter tubes, and oiled silk".

19. After Item No. 106, the following item shall be inserted, namely :—

"106-A. | Fireworks specially prepared as danger or distress lights for the use of ships".

20. In Item No. 115, for the word and figures "No. 139" the words and figures "Nos. 53 and 139" shall be substituted.

21. To Item No. 134, the following shall be added, namely :—

"not otherwise specified (see Nos. 45-A and 100-A)".

22. To Item No. 135, the following shall be added, namely :—

"not otherwise specified (see No. 106-A)".

23. After Item No. 148, the following item shall be inserted, namely :—

"148-A.	IRON or STEEL discs and circles cut from plates or sheets of the kind specified under Nos. 147 and 148 :—	
	galvanised	Ton Rs. 45
	not galvanised	Ton Rs. 30".

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT

Report of the Select Committee c
Bill further to amend the
Tariff Act, 1894.

(With Bill as amended.)