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**JOINT/SELECT COMMITTEE
REPORTS OF LEGISLATIVE
ASSEMBLY - 1926**

The Indian Tariff (Amendment) Bill

3624 (4)
30-3 17

Act & Bills section

FB-60, PLB

List of Reports of Select or Joint Committees
presented in the Legislative Assembly in 1926.

Serial No.	Short title of the Bill.	Date of presentation.	Remarks.
1.	The Indian Naturalization (Amendment) Bill.	28.1.26.	
2.	The Insolvency (Amendment) Bill.	2.2.26.	
3.	The Indian Registration (Amendment) Bill by Dewan Bahadur T. Rangachariar.	9.2.26.	
4.	The Code of Civil Procedure (Amendment) Bill (Section 102 and 103).	9.2.26.	
5.	The Legal Practitioners (Amendment) Bill.	9.2.26.	
6.	The Hindu Religious and Charitable Trusts Bill by Dr. Hari Singh Gour.	10.2.26.	
7.	The Coparceners Liability Bill. by Dr. Hari Singh Gour.	19.2.26.	<i>Coparceners</i>
8.	The Indian Tariff (Amendment) Bill.	23.2.26.	
9.	The Transfer of Property (Amendment) Bill by Sir Hari Singh Gour.	4.3.26.	
10.	The Indian Factories (Amendment) Bill.	8.3.26.	
11.	The Indian Income-tax (Amendment) Bill.	8.3.26.	
12.	The Indian Bar Councils Bill.	18.8.26.	

LEGISLATIVE DEPARTMENT.

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 considered separately each proposal contained in the Bill, and we now proceed to refer to those in respect of which we have suggested alterations in the Bill.

Clauses 4 and 5.—We have, by a majority, decided to omit these clauses, although not for identical reasons. Some of us think that more time should be given to the saccharine import trade to consider the probable effect of the reduction of the duty to Rs. 5 a pound. Others who favour the exclusion of these two clauses desire that the possibility of the prevention of smuggling by means of licences, customs seals, preventive measures and punitive provisions should be more fully considered. The minority, on the other hand, including the official members of our Committee are of opinion that the introduction of excise administration methods for this purpose are open to the gravest objection, and that no purpose will be served by deferring the reduction in the duty proposed by the Bill as introduced.

Clause 6.—We have altered slightly the wording of the first sub-clause to make it quite clear

that the test for oils coming within this rate is that their ordinary use lies in the batching of jute and other fibres.

Clause 8.—As under the proposal contained in the Bill as introduced, Item 46-C relating to cement would cover both Portland cement and special chemical cements of high value and as the intention of the proposal was merely to subject Portland cement to a specific duty, we have inserted the word "Portland" before 'cement'. This involves a merely consequential amendment in clause 13 (now clause 11) of the Bill.

We rejected a suggestion that Item 46-D should be deleted.

3. *Clauses 9 and 12.*—We have also rejected suggestions that textile machinery dealt with by these clauses should be admitted free of duty, and that hand-looms only should be so admitted. We also considered and rejected a proposal that *daks*, referred to in clause 12 (now clause 10), should be admitted free of duty.

4. The Bill was published in the Gazette of India, dated the 6th February, 1926.

5. 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.

T. RANGACHARIAR.

GULAM BARI.

W. S. J. WILLSON.

K. RAMA AİYANGAR.

JAMNADAS M. MEHTA.

C. DURAI SWAMI AİYANGAR.*

TOK KYI.*

The 22nd February, 1926.

* Subject to minute of dissent.

MINUTES OF DISSENT.

I think that some special treatment must be accorded to hand-loom and their component parts. Hand-loom weavers are at considerable disadvantage on account of both foreign as well as Indian Mill competition. Now that the Cotton Excise duty has been abolished, the disadvantage of the hand-loom has become all the more enhanced. I should like that hand-loom and their component parts must be imported free of duty. It is no doubt to be remembered that some of those component parts may be of use to the Mill factories. Perhaps it may not be impossible to devise a method by which a distinction can be drawn by customs officers between those imported for the use of

Dated the 20th February, 1926.

I regret I cannot agree with the majority of the Select Committee in raising the duty on printer's ink from 2½ per cent. to 5 per cent. *ad valorem*. It is said that 2½ per cent. is a concession rate and the Printer's Ink Industry suffers from a direct disability due to this concession. Much as I wish to remove this disability, I am not prepared to support a measure which is practi-

Dated the 22nd February, 1926.

Mills and those imported for the use of hand-loom. If any smuggling of parts is made by the Millowners under the guise of "parts required for hand-loom", it does not much matter. I will therefore recommend that hand-loom and parts thereof should be put under the category of articles imported "free of duty". The loss of revenue occasioned by this change in the Schedule of Tariffs will be but a fleabite to the general revenues, while the benefit derived by the hand-loom weavers who are generally poverty-stricken will be reckoned by them as a substantial advantage.

C. DURAISWAMI AIYANGAR.

cally a tax on knowledge. Only last year the duty on printing paper was raised very considerably, and it is now proposed again to double the duty on printer's ink this year. There can be no doubt that this proposal will adversely affect the spread of knowledge in India and I therefore strongly object to it.

TOK KYI.

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

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BILL

Further to amend the Indian Tariff Act, 1894.

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 Tariff (Amendment) Act, commencement. 1926.

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

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

THE SCHEDULE.

(See section 2.)

AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF ACT, 1894.

1. After Item No. 10A, the following Item shall be inserted, namely:—

“ 10B | Stick or Seed Lac.”

2. In sub-head (a) of Item No. 12, for the figures and words “5th, 6th, 8th, 9th or 10th item” the figures and words “3rd, 4th, 6th, 7th, or 8th sub-head” shall be substituted; and for the words “the 1st or 3rd item”, the words “that Item” shall be substituted.

3. In Item No. 15, after the word “hay-tedders” the word “hay-presses” shall be inserted.

4. For Item No. 41 the following Item shall be substituted, namely:—

“ 41	MINERAL OIL— (1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre; (2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication; (3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose.”	Ton Imperial gallon. Ad valorem.	Ra. 10. One anna and four pies. 7½ per cent.
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5. In Item No. 42—

(a) for sub-head (1) the following shall be substituted, namely:—

“(1) Firearms, including gas and air guns, gas and air rifles and g's and air pistols, not otherwise specified (<i>see</i> Nos. 86A and 141).	Each	Rs. 15 or 30 per cent <i>ad valorem</i> , whichever is higher.”
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(b) sub-heads (3) and (4) shall be omitted, and sub-heads (5) to (10) shall be re-numbered as (3), (4), (5), (6), (7) and (8), respectively; and

(c) in sub-head (3) as so re-numbered, for the words “gas-guns and rifles” the words “gas guns, gas rifles and gas pistols” shall be substituted.

6. After Item No. 46B the following Items shall be inserted, namely:—

“46C	PORTLAND CEMENT.	Ton	.	Rs. 9.
46D	PRINTER'S INK.	<i>Ad valorem</i>	.	5 per cent.”

7. For Item No. 51B the following shall be substituted, namely:—

“The following textile machinery and apparatus by whatever power operated, namely:—Healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lays for dobbies; wooden winders; silk looms; silk throwing and reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; comb finishing machinery; bank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions; temples and pickers; and printing machines”.

8. In Item No. 54, the word “ink” shall be omitted, and after the words “but excluding” the words, figures and brackets “ink (*see* No. 46D) and” shall be inserted.

9. To Item No. 74 the following shall be added, namely:—

“not otherwise specified (*see* No. 10B)”.

10. After Item No. 86 the following Item shall be inserted, namely:—

“86A	ORNAMENTAL ARMS of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and <i>daggs</i> intended exclusively for domestic, agricultural and industrial purposes.	<i>Ad valorem</i> .	15 per cent.”
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11. In Item No. 103, after the word “cement” the words and brackets “(other than Portland cement)” shall be inserted.

12. In Item No. 126, for the words and figures “entry No. 42”, the words and figures “entries Nos. 42, 86A and 141” shall be substituted.

13. To Item No. 141 the following shall be added, namely:—

“toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1879; and bows and arrows”.

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GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

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

(With Bill as amended.)