

24 February 1921

THE  
LEGISLATIVE ASSEMBLY DEBATES

(Official Report)

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FIRST SESSION  
OF THE  
LEGISLATIVE ASSEMBLY, 1921



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# LEGISLATIVE ASSEMBLY.

*Thursday, 24th February, 1921.*

The Assembly met in the Assembly Chamber at Eleven of the Clock.  
The Honourable the President was in the Chair.

## QUESTIONS AND ANSWERS.

### INCOME-TAX ASSESSEES.

294. **Mr. Narayandas Girdhardas:** (a) Is the Government of India aware that in the Madras Presidency Guzerati and Marwadi assesseees to Income-tax who have been customarily maintaining their accounts in their own languages are required to furnish an English translation of their accounts and statements in addition to their accounts and statements furnished in their own languages to the Income-tax authorities?

(b) Does a similar practice obtain in any other Province where large numbers of assesseees maintain their accounts in a language which is not a vernacular of that Province?

(c) Do the Government intend to consider the desirability of dispensing with this requirement wherever it may obtain and of directing the Local Governments concerned to employ a sufficient number of accountants conversant with the language in which such accounts are kept and thereby obviate the necessity for an English translation?

**The Honourable Mr. W. M. Hailey:** (a) As stated in my reply to a question in the Legislative Council on the 11th September 1920, the order of the Madras Government is not that the translation of accounts must be in English, but that it must be either in English or in one of the five specified vernaculars of the Presidency.

(b) I am not aware of any similar practice in other provinces.

(c) The Madras rule itself shows that the staff which at present deals with the income-tax work cannot do the work without the assistance of the translations which the rule requires. The Madras Government, like all other Local Governments, are at present considering proposals for a large increase in the special staff employed for Income-tax assessments, and the Government of India will recommend to the Madras Government, that in formulating their proposals, they should aim at doing away with the necessity for any such rule.

### CURRENCY OFFICE IN MADRAS.

295. **Mr. Narayandas Girdhardas:** (a) Will the Government be pleased to state what progress has been made with the proposal to erect a new Currency Office in Madras outside the limits of the Fort St. George?

(b) Is the Government aware that the Indian and European Commercial communities of Madras have protested against the acquisition of the building

together with the site known as the ' Revu Bazaar ' or the ' Bankshalls ' in the city of Madras for this purpose and that there is also strong opposition to the proposed acquisition from the Corporation of Madras, the Madras Port Trust and the Indian and European Chambers of Commerce in the City ?

(c) Do Government propose to call for a report from the Local Government before finally making a decision in respect of the site ?

**The Honourable Mr. W. M. Hailey :** (a) The Local Government have been asked to acquire a site and it is understood that acquisition proceedings have been instituted.

(b) The Government of India have received a protest from the Madras Chamber of Commerce against acquiring the proposed site for the Currency Office.

(c) The Government of India are at present in correspondence with the Local Government and will be largely guided by their advice.

#### RICE TRAFFIC OF THE TANJORE DELTA.

296. **Mr. Narayandas Girdhardas :** (a) Will the Government be pleased to state whether it is a fact that in pursuance of an agreement made between the South Indian Railway Company, Limited, and the British India Steam Navigation Company, Limited, steamships of the latter Company do not touch at the subordinate ports of the Tanjore District in order to enable the South Indian Railway Company, to carry all the rice traffic of the Tanjore Delta by rail exclusively by their route ?

(b) Is it true that in return for this concession to the South Indian Railway, the British India Steam Navigation Company enjoy the exclusive monopoly of the carriage of hides and skins and certain other articles by their boats at the Madras Port, the South Indian Railway Company for their part undertaking not to touch this traffic in any of their stations in Madras ?

(c) If the answer to the above be in the affirmative, will the Government be pleased to lay on the table a copy of the said agreement ?

**Colonel W. D. Waghorn :** There is an agreement which has existed since 1902 between the South Indian Railway Company and the British India Steam Navigation Company. Under it British India steamships do not carry rice to Ceylon from minor Coromandel Coast ports unless there is a surplus which the South Indian Railway cannot carry. The Railway rates are fixed at the legal minimum. Under the agreement the South Indian Railway Company agreed not to divert traffic in hides and skins originating within 35 miles of Madras to any other port than Madras.

As the agreement in question is a private one between two Companies, Government cannot place a copy of it on the table without the consent of the contracting parties. This has been asked for and a reply is awaited. The Honourable Member will be advised in due course as to the result of this reference.

STERLING DRAFTS.

297. **Mr. Narayandas Girdhardas:** Will the Government be pleased to furnish the following information :—

- (a) the amount of sterling drafts sold weekly from the date of the publication of the report of the Currency Committee presided over by Mr. Babington Smith,
- (b) the rate at which the sales were made every week,
- (c) the amount of the loss or gain to the Indian Exchequer by these sales from the time of their commencement up to the date of their discontinuance ?

**The Honourable Mr. W. M. Hailey:** (a) and (b). I refer the Honourable Member to the statement which I have already laid on the table in reply to a similar question by Mr. Rangachariar on the 17th instant.

(c) For this part of the question I may refer the Honourable Member to the replies which I recently gave to questions asked by Mr. Rangachariar and Mr. Garu on the 17th instant.

MINISTRY OF HEALTH.

298. **Rai Sahib Lakshmi Narayan Lal:** (a) Has the attention of the Government been drawn to the Reuter's telegram, as published in the *Eastern Mail* of 6th February 1921, about the report of the Ministry of Health, London, furnishing a grave warning with regard to a world-wide possibility of further epidemics similar to those in 1918 and 1919 ?

(b) If so, what steps, if any, is the Government going to take in the matter ?

**Mr. H. Sharp:** The Government of India have seen the telegram referred to. A statement showing what action has been taken or is contemplated by the Government of India is laid on the table.

*Statement.*

It is understood that the warning of the Ministry of Health refers to the possibility of future outbreaks not only of influenza but also of other epidemic diseases such as typhus fever, which is now devastating Central Europe and the Near East. As regards influenza, the Government of India have taken action as follows :—

(a) A memorandum prepared by the Sanitary Commissioner with the Government of India and dealing in detail with certain preventive measures considered useful in case of an epidemic of influenza was sent to Local Governments in 1919 for widespread distribution.

(b) Regulations under the Indian Ports Act have been framed, under which the danger of the introduction of infection by sea-going vessels will be lessened.

(c) Expert officers have been placed on special duty under the Indian Research Fund Association to study the cause of the disease, the methods by which infection is spread and the protective value of bacterial vaccines.

(d) Large quantities of bacterial vaccines have been prepared for issue in case of need.

(e) A Conference of medical experts was held in 1919. Owing to the financial stringency it has not been possible as yet to carry out the recommendations in full ; but preliminary steps have been taken to ensure the early

application of some of the principal recommendations when financial conditions permit. The Government of India are, however, advised that any steps that they can take in coping with epidemics are handicapped by the general insanitary condition of towns and villages, which results in the annual deaths of large numbers from plague, cholera and small-pox and renders the inhabitants liable to suffer severely from other epidemic diseases. Improvement in the sanitary condition of towns and villages depends on the work of municipal councils, district local boards, etc., and is largely a question of money raised locally. It must also be remembered that medical administration and public health and sanitation are now provincial and transferred subjects.

Turning to the possibility of the occurrence of other epidemic diseases which are not now endemic in India, such as typhus fever and yellow fever, the Government of India have taken the following steps:—

(i) Typhus fever is included in the list of diseases against which action can be taken for the prevention of the introduction of infection at the principal ports.

(ii) A committee was appointed in 1920 to suggest steps necessary to safeguard the country from the introduction of yellow fever. Their recommendations are being considered in consultation with maritime Governments.

(iii) India is a member of the League of Nations and will benefit by the information relating to the course of epidemics throughout the world which will be circulated by the health organisation to be established in connection with the League, and through any action taken by this organisation to stamp out infection in areas which threaten the safety of the world.

(iv) Arrangements are being made for the interchange of information relating to the incidence of epidemic diseases with certain neighbouring countries.

### NANKANA SAHIB TRAGEDY.

**The Honourable the President:** Notice has been received under Standing Order 21 from Rai Bahadur Bakshi Sohan Lal of his desire to move the adjournment of the ordinary business of the Assembly for the purpose of discussing a matter of urgent public importance, namely, the recent Nankana Sahib Tragedy. Has the Honourable Member the leave of the House?

Several Members indicated assent.

**The Honourable the President:** There is no objection. The motion is set down for 4 P.M. this day.

### RESOLUTION *RE* FEMALE EDUCATION.

**Sardar Gulab Singh:** Honourable Mr. President and Honourable Members: The Resolution that stands in my name on to-day's Agenda reads thus:

'This Assembly recommends to the Governor General in Council:

- (a) that at least one Model High School for girls with a suitable boarding house be started in each province;
- (b) that a definite portion of the education budget (say  $\frac{1}{2}$ ) be allotted and spent on the education of girls; and
- (c) that a special Imperial Government grant-in-aid be sanctioned for the object.'

Before I proceed to discuss my Resolution, I may explain, that in the Resolution (a) I mean that a Government Model High School for Indian girls be started.

The spirit of my Resolution is to devise and adopt means to spread education, specially secondary education, amongst the girls. I need hardly say even a word in support of my Resolution in this House. The importance of female education in India can not be overrated. Education makes the man, and it is as true of woman as of man ; with the advent of the British Raj we have come in contact with a civilization quite different from our own and its influence is irresistible. It has given new ideas and aspirations and surely our boys who receive the present education are most influenced by them. While, on the other hand, the girls have very little chance of imbibing those ideals, nay I may say any ideals, without good education. The old systems have been or are being swept away and our girls are being deprived of the higher influence of both the old and the new world, for the former is dying and the latter has not been achieved by them. Let me not be understood to mean for a single moment, that I wish the girls of India to renounce their good old Indian ideals. I, on the other hand, adore them in women, but what I want to impress is, that at present our girls are missing the old ideals and they are imbibing western ideals in a very imperfect form often imitating its wrong side. Our girls are bound to be influenced by the western civilization and that being the case, we should make all efforts to give them proper sort of education with a view that they may be able to retain what is best in our own civilization imbibing the best of the west as well. At present, there is great disparity in the culture of the two sexes and this is a grave danger to the social life. In this state of things it is but absolutely necessary, that we should devote our best attention to the problem of female education. Our young men are having the ideas of freedom and Swaraj, our dear kind Emperor has also given us the hope of full Self-government in the near future. This is, therefore, just the time when the Government should look to the best interests of the female sex as well. 'Can man be free, if woman be a slave', was very aptly said by that great poet of England, Percy Shelly. Surely, if our young men are to breathe the free air of Swaraj, our girls should also be given the light of higher education in order to be able to breathe the same. I may say, that this is a preliminary condition to be fulfilled before we can have or deserve to have Swaraj. If the guardian angel of the hearth is not to get and give real Home Rule, the other Home Rule can be of absolutely no avail to us. We are undergoing a sort of Social and Political Reformation, and I make no apology for quoting Mr. Natrangan when he says, 'In education I would give the first place to the education of girls. The education of a single girl means the uplifting of a whole family in a larger sense than the education of a single man'. The remarks have also been endorsed in the Calcutta University Commission report. Surely too much stress cannot be laid on the necessity of female education. With a view to promote the secondary education among the girls, I have suggested to have at least one Model High School, chiefly for Indian girls, in each province. By this, I do not mean for a moment that this is at all sufficient, but my object is to have at least one High School for Indian girls which may be a Model School in its real and proper sense run by the Government. Looking at the figures, I find a deplorable neglect of the secondary education of our girls by us. There are altogether 247 High Schools for males managed by the Government and 99 by local bodies, while only 21 High Schools for females are managed by the Government throughout.

[Sardar Gulab Singh.]

the whole of India: while the number of High Schools for European boys and girls is nearly equal. The figures speak for themselves of the injustice done by us to the daughters of the land. I need make no comment over it. At this stage I would crave the indulgence of the House and submit, that it is the secondary education of the girls that can do real good, and not only there can be no companionship between the husbands and wives without that, but the old proverbs—that 'little learning is a dangerous thing' and 'drink deep or taste not the Pierian spring'—still hold good. The Greeks had represented their Goddess of Learning as clad in very charming dresses and giver of all boons, but the outer border of her raiments is studded with venomous snakes whereby they meant that learning is the bestower of all boons, but shallow learning is nothing but venomous. Primary course is no guarantee against a relapse into illiteracy and an increase in the number of secondary schools is a great necessity. It is the absolute duty of every Government to provide good education for the boys and girls of the State and to give proper guidance to private enterprises. There does exist a great demand for secondary schools everywhere as is shown by the overflowing number of scholars in the secondary schools run by the private bodies or individuals who have done excellent work in this line in their own way though remarks have been made that some schools are characterised by lack of interest and intelligence. Some schools are badly housed and in others physical training is unknown. But it is the first duty of the Government to set a good example and at once open a Model High School chiefly meant for Indian girls in each province. There is a great necessity of drawing up a scheme of studies which may really prove useful for the girls in their domestic life. They stand in great need of being trained in household duties. Milton, the great ancient poet of England, says:

a/d  
 ' Nothing lovelier can be found  
 In women than to study household good  
 And good works in her husband to promote.'

Surely there is a great necessity for evolving a satisfactory scheme for the purpose and putting it in practice and this is the time that the Government should arise up to this demand. The education of the girls has been neglected up till now and it should not be so neglected in future.

In the second part of my Resolution, I have submitted that a certain portion, say  $\frac{1}{4}$ th, of the educational budget be spent on the education of the girls and, in my third part, I have made a request to make an Imperial grant for that purpose. In the past there has been a great inequality in spending money over the education of the two sexes, for example, in the year 1918-19, Rs. 3,14,53,743 were spent on the education of the males while Rs. 47,18,160 on that of girls who thus get  $\frac{1}{4}$ th the share only, although they are almost equal in number. My demand of a quarter share is very modest, because, as a matter of fact, if the education of their brethren has been usurping a large portion of their sisters in the past, the sisters have a right to claim much more than  $\frac{1}{4}$  share now. The requirements in this branch are very great, we want many more secondary schools, more liberal grants to private enterprises. Training schools for female teachers are a pressing necessity and the Education Department have felt great difficulty in the way of getting good female teachers.

I may remind the House, Sir, that the Government of India in their elaborate Resolution of the 1st October 1919, concluded as follows:

'In some of the opinions received by the Government of India, it is contended that the progress of female education is not primarily a matter of money but of social development, and it is urged that in many cases schools have been opened but have failed to attract scholars. By many others it is held that, the expansion of girls' education is mainly a matter of finance and that, if only more money can be spent on schools and on the training of teachers, the number of scholars will rapidly advance. There are doubtless parts of the country in which the former of these views is a correct representation of facts. There are tracts, however, where substantial sums of money can be spent usefully in starting new schools, in strengthening the inspectorate, in experimenting with widows' homes, secondary schools of the types described above and the like. Where anything can be done by the expenditure of money, in such cases it is hoped that Local Governments and local bodies will be liberal in doing what their resources permit. At its present stage the education of girls needs more financial fostering than that of boys; primary education must mainly be free; scholarships and studentships must be given more lavishly; grants-in-aid must be calculated more generously; and the greater expensiveness of secondary education has to be practically recognised. For part of the expenditure involved, it is hoped, that private endowments may be forthcoming, and so far as public money is required the responsibility rests primarily with the provincial Governments and the local bodies concerned. The Government of India have of late years given considerable grants to help in various educational activities, more especially in primary education and the training of teachers, and the utilisation of these grants is by no means confined to the education of boys. But, since the impending changes in the relations between Imperial and Provincial finance will in all probability involve the complete dissociation of the former from educational expenditure in the provinces, the provincial and local agencies will become not merely primarily but exclusively responsible for the future development of the education of girls.'

Therefore, a lot of money, Sir, is needed and, I am sure, that neither the Government nor the Members of this House will grudge these allotments for the education of the daughters of the land. One great custom of Indians has been that the demand of a sister or a daughter is not to be refused and, I am sure, this House will follow this grand old tradition when the Budget comes before them.

I, therefore, move this Resolution and hope, that there will be not a single voice against it.

**Dr. Nand Lal:** Sir, I am in favour of female education. In fact, I am one of the advocates for female education. But, I am sorry, I have got to differ from my friend. What sort of education does he want to impart to our girls? I have not followed him. If he wants to impart a western type of education to our girls, I oppose it. The present cry in this country is, that education should be on national lines. And, if my friend means to say, that he wants national education to be imparted to the girls, then, I may tell him, that I am with him, but we have already got a sufficiently large number of schools. Therefore, so far as clause (a) is concerned, I differ from him and I oppose this clause. As to the second clause, I think, I need not quarrel with it if my submission with regard to my opposition to clause (a) is not accepted. As to clause (c) also, there is not much to differ from it, if my submission in regard to clause (a), which is directly in opposition to clause (a), is not accepted. Therefore, on all these points, I submit, that the proposal, which has been moved by my learned friend, has not got much good in it and it will prejudicially affect the educational interests of the girls in this country.

**Mr. B. Venkatapatiraju:** Sir, I regret to hear any discordant note from one of the Members of this Assembly regarding the proposal made by the Honourable Sardar Gulab Singh about this Resolution. It is true, under the Reforms Scheme, the whole of education is a transferred subject and has to be dealt with by the provincial Governments, but, to avoid it being academical, he has very wisely put in a clause in (c), that a special Imperial Government grant-in-aid be sanctioned for the object.

[Mr. B. Venkatapatiraju.].

But, Sir, the whole discussion would be of no use, unless an Imperial grant is made for the purpose because, education being a transferred subject, it is entirely in the hands of Ministers who are everywhere Indians, so that we can safely leave it in their hands and we do not want the Central Government to interfere with them in the matter of the administration of education in the provinces. But I notice from various statements made by the Finance Ministers of several provinces, that everywhere the complaint goes that they have not funds enough in order to improve education, and the present education of boys itself is clearly unsatisfactory, but to go to girls it is deplorable. I do not think any civilised Government would tolerate, that only one in every hundred females should be literate and it is the bounden duty of the State, as it was acknowledged even in the year 1854, that it should provide education for the whole population, and satisfy the educational needs of girls as well as boys. It is true, the proposal made here is a very modest one. He wants only one model high school for girls evidently maintained by Government. We have several secondary schools throughout India to the extent of about 700 odd, and about 16 colleges besides. And, I may state, that though it may be regarded that for some purposes the Madras Presidency is benighted, I can safely claim that it has always been well to the fore in the matter of education, now as well as for a long time past. It spends a larger income than any other province on education; the largest amount that has been spent on education from provincial revenues has been in Madras.

Now, one point raised was whether the education, which is now imparted, is satisfactory. As was pointed out by another Member outside the Assembly, that is not the present question. The present question is, that we should provide means for imparting education. What sort of education is to be imparted and whether the present curriculum should be changed, are questions that will have to be settled afterwards, and, therefore, the Honourable Dr. Nand Lal need not be anxious whether we should adopt one sort of education or another—either national or western education. Whichever view we accept, it does not affect the present question. But there are several difficulties in the way of spreading education. One is early marriage, as was noticed by all. There is also the *pardah* system which hinders to a large extent. And, moreover, the Government themselves complain, that there is not an adequate demand for starting such schools. But you are arguing in a vicious circle when you say there is no demand for female education, because if you open such schools and colleges where there is a large number of the population, you will naturally get enough pupils. If you wait till you have a demand, before starting schools, it may take long.

There is one other point which I want to bring to the notice of the Assembly. If the Local Government cannot afford to spend larger sums from provincial sources, the question will go no further, and, therefore, I think, Sardar Gulab Singh is perfectly right in asking the Imperial Government to help. But we find the finances of our Central Government, which was a going concern before the war, is a gone concern after the war. We are as much in difficulties in our financial position to carry out our own objects as a Central Government as to provide additional grants to the Provincial Governments. But, all the same, the best method is for us to economise expenditure in other respects and spare every pie we can get in order to contribute to the cause of female education and help Government to start additional



schools and additional colleges where they are needed, and, therefore, I have great pleasure in supporting the proposition of Sardar Gulab Singh.

**Dr. H. S. Gour:** Mr. President, I should not have thought that any Member would strike a discordant note on the subject of this Resolution. The subject of female education is dear to every nationalist and Member of this Assembly, and I do not think that the subject should be viewed in the manner, one of the Members here has dealt with it by referring to the system or the method of education, apart from its principle. I take it, Sir, that the fact that education is now a 'transferred' subject, does not interfere with the rights of this Assembly to discuss this Resolution, and I take it also, Sir, that the fact that you have not disallowed this Resolution brings it within the region of possibility that this Assembly have the power to vote a sufficient sum of money for the purpose of giving effect to the Resolution, if it is adopted by this Assembly. On that assumption I feel justified in according to the Resolution my heartiest support. I suggest that the question of female education should no longer be treated, such as it has been treated by one of the speakers before you, Sir, as a question as to what sort of education we must give to our females before we discuss the question of education at all. I submit, it is the duty of this Assembly to lay down the principle that the nation shall educate its female population, and that with that object, start at the centre of each Government, at the capital of each province, a model female high school. We have been told that the *purdah* system interferes with the dissemination of female education. We have been told that early marriages stand in the way of female education and female advancement. Let me assure you, Sir, that if such a school, as the proposer of this Resolution intends, is established in each province, it will give the necessary stimulus to female education and sweep away the timehonoured institutions which relegate the best member of human society behind a *purdah* and cause them to be carried about in a packing-case. I feel, Sir, that the question of early marriages will become a thing of the past. I, therefore, strongly support the Resolution which has been moved, and I beg that speakers should not obscure the Resolution with what are their personal predilections as regards the details of education. That is a question for everybody to consider. That is a question for which there will be time enough for us to consider. Let us now, once and for ever, settle that the subject of female education in this country shall be of national concern, and that this Assembly, meeting here as it does under the Reforms Act, recognises the principle of universal female education. I submit, Sir, that this Resolution should receive the unanimous assent of this House.

**Mr. H. Sharp:** Sir, in the first place, I would crave your indulgence and that of the Assembly for a very few moments while I make some short remarks upon the position regarding this Resolution and one or two other Resolutions of which I see notices have been given, and which may come up for discussion. Technically it was open to the Department of Education to ask the Governor General to exercise his power of disallowing this Resolution as dealing with a subject which is not primarily the concern of the Governor General in Council. For, as Mr. Venkatapatiraju pointed out just now, education is a provincial transferred subject. It is quite true, that there are certain portions of India to which the Reforms do not apply, and in which the rigid distinction between central and provincial subjects is not maintained. But even before the Reforms, in all parts of India, for all practical purposes, education was a provincial concern, subject, of course, to the general control of the Government of India and the sanction of legislative measures and

[ Mr. H. Sharp.]

of such schemes as are beyond the financial powers of the Local Governments. Now, of course, it is infinitely more a provincial subject than it was in those days. The exclusion of some parts of India could not, therefore, be regarded as constituting a subject of this nature as one which is primarily the concern of the Governor General in Council.

The Department of Education did not ask the Governor General to exercise his power of disallowance in the case of this Resolution. The Department did not wish at this early stage in the life of this Assembly, and possibly before the scope of its deliberations had been fully realised by all, to strangle at its birth an innocent and even engaging Resolution of this nature. It is a Resolution with the general spirit of which the Government of India are in hearty sympathy. Personally, I welcome the opportunity of making clear the attitude of Government towards the education of girls. But I should like also to use this Resolution as an occasion for making clear why it can be disallowed, why it has not been disallowed, and why the Department of Education cannot guarantee to maintain, in regard to all Resolutions of this nature, the benevolent attitude which they have shown in this case.

Now, Sir, I proceed to a rapid discussion of the three points in the Resolution. First, as regards High Schools. It is quite out of the question for the Government of India to order the Local Governments to start High Schools. It would indeed be improper for them even to urge the Local Governments into such action. Nor do I think that the present condition of affairs is quite so dismal as we may have been led to believe. There are in India 103 High Schools for Indian girls with over 17,000 pupils. Those schools are schools for Indian girls. I am excluding European schools which have a certain number of Indian girls in them. I am excluding also a number of girls who read in High Schools for boys. Well, then, there are 103 High Schools for 9 major provinces and certain smaller provinces and administrations, and these schools are fairly well distributed over the major provinces at least.

But the Resolution speaks of Model High Schools, and it speaks of boarding houses. By a Model School, as the Honourable Mover has pointed out, is generally meant a Government School. It is also generally considered to be one which is so equipped and so staffed as to serve as an example to other schools. Well, I am not going to weary this Assembly with giving the details of the various schools in India which may be regarded as Model Schools, but, perhaps, it would satisfy Members generally if I were just to mention a few examples of institutions which have been mentioned prominently in recent Reports, or which are situated in places with which I happen to be acquainted.

In Madras, there is a secondary Anglo-Vernacular Girls' School at Triplicane with a hostel and a training institution attached. It would also not be out of place in the case of Madras to mention that very fine institution, the Queen Mary's College, with a large hostel, with, I see from the last Reports, 95 girls in it. Bombay has not a Government High School at Poona. In Bengal, there is a High School attached to the Bethune College in Calcutta, and there is an excellent Government Girls' High School called the Eden Girls' School in Dacca with a hostel attached and also a training institution. The United Provinces was, until the other day, peculiar in not having a Government High School. But not very long ago the Local Government of the

United Provinces sent up a scheme. Sir Harcourt Butler showed the greatest enthusiasm for the establishment of a first class Girls' School at Lucknow with a hostel. The Secretary of State has sanctioned the scheme, and the necessary steps are now being taken to assemble the staff, etc. In the Punjab, there are two excellent High Schools in Lahore. In Bihar and Orissa, there is a Government High School for Girls in Patna, and there is another at Cuttack which, I hear, is a particularly good school and, I think, has a hostel. In the Central Provinces, there is a Government High School for Girls at Amraoti with a hostel attached to it.

Well, I mention these just as instances of what is being done. I do not, for a moment, pretend that the recital of them is exhaustive.

The second part of the Resolution has reference to the earmarking of a portion of money for the purpose of education of girls. Surely, in transferred subjects, the allocation of the available funds is properly the work of that part of the Local Government which is concerned with those transferred subjects; and I take it, that, as regards the allocation of funds which are available for any particular transferred subject, such as education, it is primarily the work of the Minister in charge to allocate those funds again among the different heads of his subject. The matter is at least certainly one on which the Government of India could not possibly issue any orders. To do so, if it were possible, would emphatically amount to an undue interference with the Ministers in the Provinces and an improper curtailment of their freedom of action, and as such, the action which I gather is suggested would strike at the very roots of the Reforms.

The third part of the Resolution deals with the possibility of giving an Imperial grant. To give such a grant in present circumstances would be entirely in contradiction of the spirit of the financial arrangements under the Reforms. I do not know whether Mr. Neogy is going to try to entrap me again with a reference to rule 14 under section 45-A of the Government of India Act, but if he does, I shall again decline to walk into the snare; and, I hope, I shall be able to leave my friend, the Honourable Mr. Hailey, to deal with him.

So much for the three parts of this Resolution. Looking at the Resolution as proposed, I think it is clear that I must, on behalf of Government, oppose it; and it is obvious from the speeches that have been made that it has not the universal support of all Members in this Assembly; so at least I gather. I can only assume that the meaning of this Resolution is as follows. If this Assembly passes this Resolution, it is a recommendation to the Governor General in Council. The Governor General in Council cannot take that merely as a recommendation and continue to do nothing. He would have to send down some sort of recommendation to the Local Governments; and that, in the present circumstances, would constitute an undue interference with the work of Ministers. The most that could be done, if this Assembly endorses this Resolution, would be to forward copies of the Resolution and of the proceedings to the Local Governments without comment, as embodying the views of this Assembly. I am not quite sure that even such action is not perhaps going a little too far in the direction of interference. Nevertheless, I think it is possible. Yesterday I was listening to a debate in the Council of State regarding Universities, and I heard the Honourable Sardar Jogindra Singh suggest that the best policy for that House was to leave the Local Governments and the Ministers to manage their own affairs in these matters. I would suggest that that is a good piece of

[Mr. H. Sharp.]

advice. When I see a Resolution of this kind, I somehow feel that the shadow of the departed Imperial Legislative Council is still haunting this room. During the last ten years, I have heard many Resolutions of this nature brought before that Council—Resolutions which dealt with subjects which, if not so definitely expressed as they are now, were even in those days really provincial subjects. Well, if the Resolutions were accepted, sometimes we used to bustle up and we used to collect statistics, and, possibly, issue a Resolution, and, if we had the money, give an Imperial grant; and sometimes we used not to do these things. But I suggest that, although, as I have stated, this opportunity of expressing the policy of Government is welcome, it would be well to depart from this tradition and, if I may say so, mind our own business and leave the Ministers to mind theirs.

At the same time, while I must for these reasons oppose this Resolution, I repeat, that Government are fully in sympathy with the general spirit which underlies it and, as such, it is heartily welcome. Nor has the sympathy of Government remained in this matter merely an expression of pious hopes. At the time when the Government of India were in a position to give assistance to Local Governments from Imperial grants for these purposes, in addition to certain non-recurring grants, a recurring annual grant of 10 lakhs was made from Imperial revenues for the purpose of the education of girls; and other money given for education, though not specifically for the education of girls, was capable of being used partially to that end. Furthermore, as the Honourable Mover has reminded us, in 1919 the Government of India issued a Resolution, a very detailed Resolution, regarding the education of girls. In that Resolution they went a good deal further than they had done in the previous ones of 1904 and 1913, and that Resolution further laid great emphasis upon the secondary education of girls as capable of having wide influence upon the future of India. I could have wished that the Honourable Mover had couched his Resolution in slightly wider terms. I see that there is an amendment which is couched in slightly wider terms. There are impediments sometimes to girls continuing their studies to the High School, and the Resolution, to which I have just alluded, laid particular emphasis on the vital importance of Anglo-Vernacular Middle Schools, which, I am glad to see, are specially mentioned in the amendment. I think it will be obvious to all here that such schools are very vital and very necessary as a recruiting ground for pupils of High Schools. I could also have wished that the Resolution had said something about the training of teachers. There is no branch of the education of girls which is so important as the training of Indian women as efficient teachers in girls' schools and colleges. I am very glad to say, that there has been solid improvement in this matter in the last few years and that the numbers of those undergoing training have considerably increased.

To sum up, while I have to oppose this Resolution as going beyond the proper functions we are here to perform, nevertheless I again emphatically repeat that it is welcome. I do not know whether the Honourable Mover would care, when I have said this, to withdraw the Resolution. But I do suggest that to press a Resolution of this nature to the vote might be found rather embarrassing—I do not mean embarrassing to Government, I mean rather embarrassing to this Assembly; because I think that Honourable Members will feel that to vote against so well-intentioned, and at bottom excellent, a Resolution as this would be churlish. At the same time, to vote for it would be tantamount to an infringement of the constitution from which this Assembly

derives its existence, and it certainly might be interpreted as an attempt to curtail the power and freedom of action of the Ministers in the Provinces.

**The Honourable Mr. W. M. Hailey:** May I, with your permission, Sir, enforce one aspect of the case as put by my Honourable friend Mr. Sharp. I do so, I assure you, not with any desire to oppose the spirit of this Resolution, but to afford information to the House on an aspect of the question which may affect its decision on this occasion and possibly also its attitude on other Resolutions. The Resolution, as all Resolutions must be, is couched in the form of a recommendation to the Governor General in Council. Now, Sir, my lawyer friends in the House will agree, that it is always an unwise proceeding for a court to issue a warrant in an area in which that warrant does not run. Suppose that the Governor General in Council were to accept, word for word, this Resolution, then I say, that in attempting to carry out the Resolution, it would be issuing a warrant which it could not execute. Section 45 of the Government of India Act says:

'Subject to the provisions of this Act and of the rules made thereunder every Local Government shall obey the orders of the Governor General in Council'.

That is the general provision of law which regulates the powers of the Governor General in respect of Local Governments. Now for the rule. The rule is rule 49. It says:

'The powers of superintendence, direction and control over the Local Government of a Governor's province vested in the Governor General in Council under the Act shall, in relation to transferred subjects, be exercised only for the following purposes, namely:

- (1) to safeguard the administration of central subjects (and education is not one);
- (2) to decide questions arising between two provinces in cases where the provinces concerned fail to arrive at an agreement (and this is not such a case); and
- (3) to safeguard the due exercise and due performance of any powers and duties possessed by, or imposed on, the Governor General in Council, etc.'

(and the provision of schools in provinces is not one of the duties imposed on the Governor General in Council.)

I think, Sir, it would be well if the exact state of the law, and the exact restrictions on our powers in this respect, were recognised by the Assembly, for it might perhaps avoid discussions, interesting and valuable in themselves, but discussions which at the same time can yield no fruitful results, because we should have no power to carry into effect a Resolution passed by the Assembly on the subject.

As regards the third part of the Resolution, that is a subject which concerns me more narrowly. Let the House recollect this, that, if we give an Imperial grant, we cannot now earmark it for any particular purpose. It would simply go to swell the balances of the province, that is to say, the province, if it cared, could spend that money on a reserved subject or on a transferred subject, on a University, on girls' education, or on its C. I. D. Now, Sir, I would not advise this House to make a grant over which it has no control. There are certain sums which have to be handed over to the Local Governments for expenditure on central subjects, such as the execution of public works for our central departments. But, in that case, they act as our agents, and we exercise supervision over the expenditure of those sums, to this extent, that our audit department would advise us if those sums were not being spent for the purposes for which they were granted. But a grant, such as that advocated by the Honourable Member, would not be of this class; we should have no control over its expenditure.

[ Mr. W. M. Hailey. ]

Apart, therefore, from any offence against the spirit of our Reformed financial relations, I think it would be unbusinesslike on the part of  
12 noon. this House, if it were to recommend grants from central resources to Local Governments for any object in which it may be interested, knowing, at the same time, that we could not secure their expenditure within the scope of the purpose for which they were intended, and that the object aimed at might, therefore, be frustrated.

**Mr. N. M. Joshi:** Sir, I have the fullest sympathy with the principle expressed in the Resolution. I have no fear of Western education. When given to boys, Western education has produced good results; it has aroused national self-consciousness; and when given to girls, I am quite sure, it will not produce any evil effects.

I frankly admit, that this subject is more suitable for discussion in the Local Councils than in this Assembly. The reason, therefore, I sent in my amendment\* to this Resolution was this: The Resolution, as it stood, in my opinion, did not express our full demand for educational facilities for girls. It only asked for one Model High School for each province. It has been made clear in this Assembly now, that in each Presidency there is not one, but several, High Schools. Therefore, to ask at this stage for one Model High School for each Presidency or province is, I think, not to give full expression to the demand for women's education. Moreover, the Resolution did not say anything about the need for higher education and facilities for it in the case of girls. There are already several colleges in some places for girls, but there are other places in which there are no colleges for girls, and it is, therefore, necessary, that if we are to give expression to our demand for women's education, we must say clearly that we want at least one college for girls in each Presidency. Even Bombay, which is considered to be very well advanced in women's education, has no college for women. In the case of High Schools, I feel that one for each Presidency will not be sufficient at all. A province or a Presidency extends over thousands and thousands of square miles, and it is not possible for girls from any part of the province to go to the capital of that province for their education there. I have, therefore, proposed in my amendment that there should be at least one High School for each district. As stated by the Honourable Member in charge of Education, I have also suggested in my amendment that there should be a Middle School for each *taluk* or *tahsil*, so that the local needs for English education may be met and district High Schools properly fed with students.

Sir, as regards the second part of the Resolution asking the Local Government to set apart one-fourth of their educational expenditure for the education of girls, my amendment suggests that the words 'say  $\frac{1}{4}$ ' should be dropped for this reason, that we cannot ask Local Governments to set apart any definite sum for women's education. If they are not able to spend the money,

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\* • That for clause (a) the following be substituted :

(a) ' that at least one model college in each province, one model high school in each district and one model middle school in each taluk or tahsil be started for girls with suitable boarding houses for all.'

The bracketted words 'say  $\frac{1}{4}$ ' in clause (b) be deleted.'

then the money grants will lapse. Sir, as regards the Imperial grant, the difficulties of giving such grants have been explained, but if, by any means, the Imperial Government can give a grant to the Local Governments for education, I shall be indeed very glad.

Sir, if the Honourable Mover of the Resolution, for reasons explained here, thinks fit to withdraw the Resolution, I shall have no objection myself to withdraw my amendment.

education of girls ; and

(c) that a special Imperial Government grant-in-aid be sanctioned for the object.'

The motion was negatived.

**Dr. H. S. Gour :** I claim a division, Sir.

**Mr. Eardley Norton :** May I rise to a point of order, Sir? Is it obligatory for every Member to vote, or is it left to us to remain in the House

**Sardar Gulab Singh :** I have the vote of the House on such a subject, and if the rules are so clear that this Resolution cannot be taken, then the Resolution should not have been admitted. But I say that special grants for such purposes as Model High Schools and training colleges have been made already by the Imperial Government and, assuming that side of the question, I put the Resolution.

**Mr. S. C. Shahani :** Mr. President, I rise to support the amendment of Mr. Joshi. It has been pointed out that it will be improper, and perhaps illegal, to propose a Resolution such as has been proposed here to-day. In my opinion, questions appertaining to education ought not to be excluded and, if I heard the text of the rule governing the case rightly, in my opinion, it will be safeguarding the due exercise of the powers that are vested in the Governor in Council. My idea is, that this question should be voted upon in this Assembly. The female education required for India has not been properly looked after, and my idea is, that a college for each province should be insisted on by this Assembly, and that where colleges have not been started, the necessity for such colleges in different provinces, as well as the necessity for a Secondary High School in different districts and the necessity for Middle Schools in different tahsils—all this should be clearly recognised by the Assembly and this recognition be conveyed to the Provincial Governments. I do not see how this can interfere with their work. We want to help them by expressing our views on this important question.

It has been said that the education that is intended to be imparted to girls will be of a Western type. I have been engaged in the work of education for a long time, and I have yet to realise that education can be of distinctly different types so far as its essence goes. Our girls have to be educated, and we have only to introduce religious education in our curriculum. We have to ensure the adoption of different vernaculars in the curriculum, and we have got to see that our education is imparted in the vernacular to a certain extent. If we do that, I do not think there will be any radical difference between the education which will be spoken of as national and the education which will be spoken of as Western.

With these remarks, I beg to support the amendment.

**Dr. H. S. Gour :** I move, Sir, that the question be now put.

[Munshi Iswar Saran.]

important, as regards all the courts that are subordinate to all these various High Courts throughout India including Bombay and Calcutta there is not the slightest distinction between the functions that are discharged by vakils and by barristers. Take, Sir, any subordinate court in any province, subordinate either to the Bombay High Court or to the Calcutta High Court or to the Madras High Court; there you will find vakils and barristers performing the same functions. The only difference that very prominently comes before you is, that a barrister has always the right of pre-audience over a vakil. A barrister need not file a *Vakalatnama*,—which may be called a Power-of-Attorney,—and a vakil must. Then, there are other distinctions as far as appointments are concerned. I shall only refer to one of them in order to make my meaning clear. Take, for instance, the Government of India Act. According to that Act, a barrister, after five years' practice, is entitled to become a High Court Judge, while a vakil has to practise for ten years before he acquires the right of being raised to the Bench.

So, Sir, this House, I venture to hope, will agree with me that in spite of the fact that the bulk of the work that is done in the law courts is done both by barristers and vakils without any distinction, there are distinctions observed between barristers and vakils as regards pre-audience, the necessity of a *Vakalatnama* and the appearance in the Original side.

But, Sir, what is far more important than the points I have stated is, that there is no body exclusively of lawyers in India which provides for legal education or which exercises any disciplinary control over the members of the profession or looks after those matters which relate to the profession. The only legislation that you have on the subject is the Legal Practitioners' Act, and it is the High Court which, in cases of misconduct, has got the right to punish the erring member of the profession. I submit, Sir, with great respect, that I shall have the sympathy of most Members of this Honourable House when I say that it is necessary in the interests of the Bar as a whole that we should have a constituted and recognised body which should provide for legal education and should be able to exercise disciplinary control over the members of the Bar. If we have that, we really have an independent Bar.

Now, if you cast a glance at the system obtaining in England, you will find that the system is similar to the one I have ventured to submit for the consideration of this House. As we know, there are four Inns of Court, and they are—the Lincoln's Inn, the Gray's Inn, the Inner Temple and the Middle Temple. These societies, as this Honourable House is aware, are outside the jurisdiction of the Courts and their members are the students, the barristers and the benchers. Now, the benchers call to the Bar and exercise disciplinary jurisdiction over the members of the profession. Then, they have a Council of Legal Education on which are elected five members by each of those four societies. It is the duty of this Council of Legal Education to provide for the instruction and examination of students of all the four societies I have just now named. Their decisions are outside the jurisdiction of the ordinary courts and are subject to appeal to the Lord Chancellor and the Judges of the High Court of Justice sitting as a domestic tribunal. Then, Sir, they have a General Council of the Bar. It was in 1904 that this General Council of the Bar took the place of the Bar Committee as a consultative and advisory body. This Council is the accredited representative of the Bar and its duty is to deal with matters affecting the legal profession and to take such action on them as seem expedient.



So, the proposals which I have ventured to place before this House, I respectfully submit, are not without a precedent and, as a matter of fact, such bodies as I have suggested do exist in England, and that all those bodies do exist. I, therefore, submit with confidence that there is no difficulty in the way of my Resolution being accepted. Establish by an Act of the Indian Legislature an Indian Bar and, at the same time, constitute a Bar Council and a Council of Legal Education. I am prepared to concede that there might be some who might hold that each High Court or each Province should have a Bar of its own. But that is a question which we might consider later on. I am anxious at this moment that the principle underlying my Resolution should be accepted. All these various matters as to whether there should be one, or two, or three Bars, or whether each province should have a Bar of its own, are questions of detail which might well be considered at some future date. At the present moment I am most anxious to enlist the sympathy of this House in favour of the basic principle of my Resolution. Sir, I submit that I was right when I stated at the outset of my speech that it was necessary, having regard to the vast political developments that were taking place in India and to the vaster developments that were bound to take place in this country in the immediate future, that we should have a self-contained independent Indian Bar. In support of my contention, I shall ask this House to consider the case of the Dominions.

We find in the Self-governing Dominions that Acts of the local legislatures have established Bars in each province. I shall give the names of only one or two. In the province of Quebec the admission of advocates is in the hands of a General Council of the Bar of the province and no special privileges are given to barristers or solicitors of the United Kingdom. In Antario, the Law Society admits the students who have conformed to the rules of those societies as to examinations, etc. Barristers of England are taken in,—I shall beg the House to mark these words—after passing certain examinations prescribed there. In Manitoba also there is a Law Society which regulates the admission to the Bar. Barristers from the United Kingdom are also admitted. Then, there are also Law Societies in Prince Edward Island and British Columbia; and Barristers' Societies in Alberta, New Brunswick and Nova Scotia.

Sir, I submit that I have tried—whether I have succeeded or not it is not for me to say—to show that the present system is full of anomalies, that it is causing dissatisfaction and that the reforms, I have ventured to submit, are in conformity with the system which is prevalent in England to-day. If we get an Act passed constituting an Indian Bar, it will not be the first of its kind because, as I have said before, we find that such Bars in Self-governing Dominions have been established by the Acts of local legislatures.

I wish, before I sit down, to anticipate one little objection that, I think, might be advanced. It might be urged—and I am inclined to think it will be urged—that English education received by Indian youths for the purposes of

**The Honourable the President:** If I had not thought that the Honourable Member was about to close his arguments, I would have given him his allotted period, but he is embarking now upon a comparison between English and Indian education which might carry him a very long distance, and I have already allowed him a minute over his period.

**Babu S. C. Ghosh :** Sir, I beg to move the amendment which stands in my name, namely :

'That for the words from 'the Government' to the end of the Resolution, the following be substituted :

'before undertaking legislation to create an Indian Bar Government should take the opinions of the Local Governments, the High Courts and other legal authorities, as also of the different branches of the profession, i.e., of the Barristers, Vakils and Solicitors, and of the public, as to the desirability of removing all distinctions enforced by statute or by practice, between barristers and vakils.'

In doing so, I hope, I will not be understood as adopting a hostile attitude to the Resolution. But, as vakil of the High Court, I cannot see why there should be any difference in status between a vakil and a barrister. The High Courts have power to frame rules for enrolling vakils as advocates, and I may mention, that almost all the High Courts in India, excepting the Calcutta High Court, have framed rules, and admitted a certain number of vakils as advocates.

But, I am sorry to say, notwithstanding the fact that the High Court of Calcutta have power, after several representations by the vakils, to enrol them as advocates, no action has yet been taken upon their representations. The time has come when there should not exist any difference between the two classes of the profession. The vakils, generally speaking, are equally educated with the barristers. They are graduates in Arts or Science as also graduates in Law of an Indian University. In considering, Sir, how the status of vakils was originally created, it will be interesting to refer to some Regulations and Acts that were and are still in force.

Sir, I may say at once, that in Muhammadan countries, there were professional lawyers who were called vakils,—they were agents of their principals but not necessarily their law agents. Subsequently, these persons used to appear in the Company's Courts. Afterwards, it was considered that the vakils should have a legal status in the Courts and so, by Regulation VII of 1793, a profession of law was created. This Regulation authorised the Sudder Dewany Adalat to enrol pleaders for all Company's Courts. It fixed the retaining fee for pleaders at 4 annas and also fixed a fee according to a scale mentioned therein. The most extraordinary part of that Regulation was, that only Muhammadans and Hindus could be enrolled as pleaders and one of the punishments provided by the Regulation was to the effect that a pleader who encouraged litigation was liable to suspension or dismissal and there were other penal clauses. The second Regulation was Regulation XXVII of 1814. Although that Regulation repealed the previous Regulation, it was in fact very much the same except that more stringent provisions were brought in. One of the provisions was, that if a pleader abused the pleader on the opposite side in court, he was liable to censure or dismissal. Then, the next Regulation was XII of 1833, which abolished the religious test as regards the Sudder Court so that any person who was otherwise qualified could be enrolled as a pleader of that Court. The next enactment was Act I of 1846 which made three important innovations. The first was that people of any nationality or religion were eligible to be pleaders. The second was that barristers, enrolled in any of the supreme courts, were as such entitled to practise in the Sudder Courts, and, by the third, pleaders were entitled to enter into agreements with their clients for fees for professional services.

Sir, you will see that by this Act, for the first time in 1846, barristers were allowed to practise in the Sudder Court. The next important Act was.

Act XX of 1853. By this Act, the attorneys were allowed to practise in the Sudder Court. The next important step was the passing of Act XX of 1865 which authorised the High Court in Bengal to make rules regarding the qualification of pleaders and muktears. This Act did not apply to the advocates of the High Court. The next Act on the subject was Act XVIII of 1879, which is still in force. It embodies and codifies the law on the subject, and enables all barristers, vakils and attorneys of the High Court to practise in any of the courts subordinate to any High Court in India. Section (4) of that Act disqualifies a vakil from appearing in the Original side of the High Court in Bengal. This Act, by which vakils in the High Court were excluded from practising in the Original side, is important. In 1774, when the Supreme Court was established in Calcutta, barristers and attorneys only were permitted to appear in that Court to conduct cases.

The Supreme Court was called the King's Court in contradistinction to the Company's Courts, where Indians were permitted to practise. At first, the number of barristers practising in that Court was very small and so was the number of attorneys. At that time, the barristers and the attorneys were all Europeans, but there was probably only one Bengali attorney. English procedure prevailed in the Supreme Court at that time. So far as the other elements are concerned, the Resolution itself has got the appearance of weakness. Now, is this the strength of the Resolution which has been put forward by my learned friend? Has he examined this aspect? My learned friend has admitted that there is a certain system, or a certain criterion, or a certain standing, which enables the vakils to make application to the High Court for elevation to the status of an advocate. Then, even the force of his Resolution seems to be very much minimised by the fact that he has not explained the principles of English law and procedure. I do not see any reason why there should now exist any distinction between vakils and barristers. At any rate, I would ask the Assembly to consider the matter in the light of the foregoing facts and to take action with a view to framing rules for the enrolment of advocates from among vakils of eminence at the Bar. It is sad, that a barrister of one year's standing only should have the right of pre-audience over a vakil of long standing. Some years ago, the question of pre-audience was raised by a junior barrister who claimed the right over a senior vakil of the High Court who was raised to the Bench very shortly afterwards. The point was decided in favour of the barrister. Sir Barnes Peacock at that time offered to enrol a few vakils of the High Court as advocates. They, however, did not accept that offer. I should say, that the time has now come when the vakils should be allowed to practise on both sides of the High Court, the Original as also the Appellate. But, Sir, I should be sorry if, after an Indian Bar has been created in this country, young men should be deterred from going to England and acquiring those accomplishments which the traditions of the English Bar alone can impart. It cannot be denied, that education in England gives a wider outlook which is essential for the independence of the Bar. The barristers and the attorneys, who have been practising for years in the Original side of the High Court, as also the public are certainly very much interested in the legislation. Therefore, I say, that this House should not accept the Resolution proposed by the Honourable Mover without first collecting opinions.

With these remarks, Sir, I beg to place my amendment before the House or acceptance.

**The Honourable the President :** The original question was :

"This Assembly recommends to the Governor General in Council that the Government do undertake legislation with a view to create an Indian Bar so as to remove all distinctions enforced by statute or by practice between barristers and vakils."

since which an amendment has been moved :

'That for the words from 'the Government' to the end of the Resolution, the following be substituted :

before undertaking legislation to create an Indian Bar Government should take the opinions of the Local Governments, the High Courts and other legal authorities, as also of the different branches of the profession, i.e. of the barristers, vakils and solicitors, and of the public, as to the desirability of removing all distinctions enforced by statute or by practice, between barristers and vakils.'

The question is, that the amendment be accepted.

**Mr. Harchandrai Vishindas :** Sir, I rise to a point of order. Will the Chair kindly give a ruling as to what the procedure is to be, when an amendment is moved. Is the discussion on the original Resolution to be first exhausted and then the discussion on the amendment begun, or are both to run concurrently? ~~classes of the profession.~~ The vakils, generally speaking, are equally educated with the barristers. They are graduates in Arts or Science as also graduates in Law of an Indian University. In considering, Sir, how the status of vakils was originally created, it will be interesting to refer to some Regulations and Acts that were and are still in force.

Sir, I may say at once, that in Muhammadan countries, there were professional lawyers who were called vakils,—they were agents of their principals but not necessarily their law agents. ~~Subsequently these persons used to~~

**Dr. Nand Lal :** Sir, when I read the Resolution, I fail to understand what my learned friend wants to achieve by moving it. I believe, we have already got an Indian Bar, and my learned friend, the Mover, is one of its members. An Indian Bar means a body of legal practitioners, whether barristers, vakils or pleaders, working as such. We have already got an Indian Bar. So, at the very outset, my learned friend has failed to see this point.

The second point, which my learned friend perhaps could not spare time to think about is, that the legal education for the creation of an independent legal Bar comes under the head 'Education,' which is a transferred subject, and it has already been ruled that transferred subjects, which the Local Governments are fully competent to deal with, should not be interfered with.

The third point, which my learned friend, perhaps on account of lack of time, failed to see, is that we have got admittedly vakils of the High Court of Calcutta, vakils of the High Court of Madras, vakils of the High Court of Allahabad, and vakils of the other High Courts. Does he mean to say seriously that he wants to create an Indian Bar whose members may be considered superior to vakils? We have already got an Indian Bar, as I have already submitted. But if that argument is not acceptable to my learned friend, then we have already got *vakils*. That is a Bar, an institution, consisting of gentlemen of great experience, learning, and academic qualifications. Does he want an institution superior to that? If he wants that, has he consulted them all? If he has not, I think, they will not thank him for this Resolution. So, on this score also, this Resolution has got an inherent weakness.

The fourth point which is dead against this Resolution is the conflict which this Resolution is sure to create. As a matter of fact, this Resolution amounts to this, that barristers and vakils are at an issue. This question of difference is troubling some of my vakil friends, and, therefore, they have to-day tried their level best to see that distinction removed. I shall come to that point also and shall discuss it to the satisfaction of my learned friend. But, as a matter of fact, there is no distinction. My learned friend himself has admitted that so far as the Madras High Court is concerned, there is not much distinction. Thus, one element of the Resolution drops according to my learned friend himself. Then, he comes to Allahabad. So far as Allahabad is concerned, he made out no case, for he said there was no distinction so far as the practice on the different sides was concerned, because, practically there was no Original side at all. So, whatever the reason may be, the fact remains that there is no distinction in the High Courts alluded to above. He has also admitted that there is no case, so far as the Patna High Court and the other High Courts are concerned. He has got a complaint against two High Courts only, *viz.*, the Bombay and the Calcutta High Courts. My learned friend's complaint is this, that because barristers are allowed to practise on the Original side and vakils are not allowed to do so in these two High Courts, therefore, there is justification for moving this Resolution. So far as the other elements are concerned, the Resolution itself has got the appearance of weakness. Now, is this the strength of the Resolution which has been put forward by my learned friend. Has he examined this aspect? My learned friend has admitted that there is a certain system, or a certain criterion, or a certain standing, which enables the vakils to make application to the High Court for elevation to the status of an advocate. Then, even the force of his Resolution seems to be very much minimised by his this very admission. What does my friend mean? I think, perhaps, he says that the question of standing should be removed, that is, the time-limit, which is fixed, should be dropped. It is not urged before the House that there is no chance for the vakils to be enrolled or admitted as an advocate. Admission could be made, enrolment could be made, but only after certain periods. Then, it comes to this, that my learned friends' complaint is confined to the time-limit. I may in reply submit before this learned Assembly, that the time-limit has been fixed after deep consideration, and the longer the standing, the better it is. I think, it is in the interests of the profession, that a vakil may be considered qualified to make an application for his elevation to the status of an advocate after practising for a specific period. To my mind, it goes to add to the dignity of that profession. Therefore, this factor of the Resolution also has got no force.

My learned friend put forward a number of complaints. The first complaint is this, that an Indian who goes to England for qualifying himself as a member of the Bar has not got facilities for his training in the chamber. My friend could not cite any instance. I am a barrister myself. I may be supposed to know enough. Can my learned friend cite any instance where an Indian tried to get training in the chamber and his endeavour failed? Rather, the opinion in England is contrary to it. The fact is this, that many Indian barristers would like to return at once to their homes instead of getting a proper chamber training in England. This is the criticism against Indian barristers that they would like to fill their pockets sooner than they ought to do; and that instead of working or 'devilling' there in England and understanding the procedure and the excellent methods, they would try to go home sooner.

[Dr. Nand Lal.]

\*And, with what object? Simply to start practice, namely, to launch into it, and make money soon. So far as this complaint is concerned, I may say that my learned friend's information is not correct.

Then, my learned friend goes on to say, that here in India law is taught and in England a different sort of law is taught, and that, therefore, it would be better that an Indian Bar should be created here. There also my learned friend has been labouring under a great misapprehension. We, the members of the English Bar, I mean to say, the barristers who are Indians and who are qualified as barristers, do not ignore that aspect of the question. Before we launch into practice we try to get ourselves acquainted with the procedure and Indian law. So, here too, my learned friend's argument has no force, though I admit that there is no regular and recognized training, so far as Indian law is concerned, and Indian Procedure is not taught there, in other words, it is not one of the text-books there. The Indian Penal Code is not one of the subjects, barring a few examinations such as the I. C. S. But it is not necessary that a training in each and every department of law should be considered indispensably necessary. The Members of the English Bar, who have come to India, have shown their brilliancy, ability and merit, and they have ornamented the Bench in the various High Courts. They have done justice to the duty which was entrusted to them, and it has been proved to the hilt that barristers are capable of handling any good and proper thing and are able to hold any responsible office. So far as that criticism is concerned, I am sorry to say that my learned friend has not examined this aspect very carefully.

Then, my learned friend says, I am going to suggest a principle only, the details will be seen hereafter. If this utopian idea is to be appreciated, then the question naturally arises, where do you want this Indian Bar to be created, where will its seat be, in Calcutta, or Bombay? If you will locate it in Calcutta, then it will be no wonder, if after two years, the Bombay people come forward with the same complaint, and ask that the Indian Bar should be located at Bombay. We have got so many High Courts at different places. So the creation of an Indian Bar, according to my own way of looking at it, is unnecessary and at the same time impracticable. To my mind, the Indian Bar is already in existence here, but in the case of any new type of Indian Bar, which my learned friend wishes to create, the question naturally arises where it will be located and why it should be located there, *i. e.* why in Calcutta, and not in Bombay. There are so many High Courts, different customs, different manners of people who are to be helped and assisted by lawyers, that naturally different questions arise, and that is, therefore, one of the difficulties in the way of the success of the Resolution, which my learned friend has moved before this House. Therefore, while discussing the Resolution, we ought to see whether it is a practicable one or not. My learned friend asks you to pass it as a principle, and says, that the details will be discussed hereafter, so we shall waste time, and subsequently it may be proved that the scheme, which has been suggested and approved of, is impracticable. It comes to this, that the time which we will spend now in passing the Resolution will be wasted. Therefore, it is incumbent upon us to examine the details as well. I have made a reference to one of those details, and there are others too. But, I think, I must pay greater regard to the value of the time

of this Assembly. However, I shall have to make a reference to one other point also.

**The Honourable the President:** The Honourable Member has only one minute more.

**Dr. Nand Lal:** My submission before the House is this, that this Resolution, the inherent weaknesses of which I have tried to bring out, does not seem to be compatible with the present idea of promoting unity and uniformity. This practically speaks of disunion, conflict and differences. I am sorry to see, that this Resolution has been moved at this stage when we are singing the praises of unity, uniformity and no difference.

On these grounds, I oppose this Resolution emphatically, and I hope that this House will agree with me in opposing it.

**Mr. J. F. Bryant:** Sir, not being myself a member of the legal profession, having no axe to grind, being actuated by no ulterior motives in taking part in this debate, I think it can be claimed that I act from the purest and highest of motives in placing my submissions before the Assembly.

It may be argued that the members of the Bar are able to speak for themselves. That, however, is not the case. Briefed as they are by members of the opposite profession, they labour under a peculiar disability in placing their views before the House in the manner in which they should be placed.

Sir, I regret that in one particular respect I have not followed the traditions of this House. I have not troubled to ask the Government for Statistics of the relative numbers of vakils and barristers in this House but you may take it from me, that the disparity is very great indeed. The barristers are hopelessly out-numbered. That altruistic instinct which invariably induces us to protect the weak at the expense of the strong will induce us to go to the help of the barristers on this occasion and rescue them from the dilemma in which they find themselves.

Sir, attention has been called to the status of barristers. We find meticulous distinctions referred to in Madras, Allahabad and Bombay, but one great fact has been left out. By statute, by the Government of India Act, by the Letters Patent of the various High Courts, one-third of the members of those High Courts shall be members of the Bar. That is an important particular to which my Honourable friend, the Mover, did not allude. Now, Sir, observe the far reaching nature of this Resolution. Barristers and vakils are to be placed on precisely the same footing, and the Bar will lose the privilege which it enjoys of filling one-third of the vacancies that arise in the High Court. That, Sir, is a blow at the very root of the British connection with India on the judicial side.

Sir, there is a certain amount of reticence on the part of the Mover of the Resolution. As far as I can make out, he wishes that the jurisdiction at present vested in the High Courts by the Legal Practitioners' Act should be taken away from them and vested in a council chosen by members of the legal profession themselves.

It is a principle in law, Sir, that a Judge is not to give a decision in a case in which he is personally interested. I think that wise principle should be borne in mind and should induce us to vote upon this Resolution as it should be voted upon, in other words, to throw it out. Gentlemen, . . .

**The Honourable the President:** The Honourable Member must address the Chair.

**Mr. J. F. Bryant:** Sir, I would call attention to the numerous omissions on the part of the Honourable Mover of this Resolution. He has not given us a single one of the details on which he bases his arguments. Now you should draw a most unfavourable inference from that fact. Further, he wishes to keep in the background. He does not bring in a Bill himself; he asks the Government to bring it in. That is his position. Why is he ashamed to come out into the open? Why does he not place the whole of his cards upon the table? I must, therefore, ask the House to draw a very adverse inference from these facts.

I will not take up the time of this House much longer. I merely ask that Government be not made a stalking horse on this occasion, that the Honourable Mover of this Resolution do not shield himself behind them and that the House treat this Resolution in the spirit in which it should be treated.

**Munshi Mahadeo Prasad:** Sir, the Resolution which has been moved by my friend, Munshi Iswar Saran, has my full support.

I am not going to take up the time of the Assembly in the discussion of the history or the details of the question. I would submit, that this distinction based originally on racial grounds at the time when the East India Company came to these parts and when in 1861 the High Courts were constituted under the Charter, cannot be lent colour to in these days of the Reform Scheme. I would submit for the consideration of this House, that when the vakils can supply men who can adorn the benches of the different High Courts as Judges, when that class of persons can supply men who can adorn the Law Membership of the Government of India, can this distinction remain on the Statute Book even for a moment? You will find, Sir, that there are still posts which are reserved only for barristers. This is not a time when these distinctions should remain on the Indian Statute Book. I would submit for the consideration of this House that the motion moved by the Mover should be accepted.

**Khan Bahadur Sarfaraz Hussain Khan:** Sir, unfortunately, not being a member either of the English Bar or of the Indian Bar, I cannot claim to have any expert knowledge on the question. But, coming from the zemindar class, I may be permitted to say, that I have ample knowledge and have had ample opportunities of judging of the difference between barristers and vakils. I speak from personal experience. I have engaged both barristers and vakils many times, and I hope I will be pardoned when I say, that in point of intellectual ability and moral calibre, there is generally speaking a vast deal of difference between the two and I do not wish that the existing difference should be removed. Consequently, what I say is, that a practice which has continued for such a length of time should not be discontinued all of a sudden and without consulting the High Courts, the barristers and all the other professions interested in the matter.

I, therefore, strongly oppose this Resolution.

**Mr. D. K. Mitter:** Sir, I beg to support the amendment moved by my friend, Mr. Satish Chandra Ghosh and, in doing so, I will say at once, that I have every sympathy with the original Resolution moved by my friend, Munshi Iswar Saran, and I fully appreciate the spirit and the sentiments which have prompted him to move this Resolution before this Assembly. No



doubt the Vakil Bar consists of men of eminent learning and they are ornaments to our country, and its recruits for the most part are the best men of our Universities whom poverty or caste scruples prevent from going abroad, so that the fact that these men should be debarred from rising to the highest positions and practising in all the spheres, in all the branches of the High Courts of their country is to be regretted. It is a legitimate aspiration of capable young men to have facilities provided for such legal education in this country as will qualify them to practise in the highest courts of the land. They may legitimately object to have to travel more than eight thousand miles and live in a foreign country for three years. The rules are more stringent now and the High Courts,—some of the High Courts at least,—insist on one year's work in the chambers of a practising barrister and, unless they are graduates of an English University, one year in addition. So, practically, it comes to a stay of four years and this tells very heavily on the purse of the average Indian parents who are ordinarily not rich. At the same time, I say, there are objections to the wording of the original Resolution, as I beg to submit. First of all, the Resolution wants to do away with all restrictions between the two classes of practitioners. Of course, I suppose my Honourable friend does not want to abolish the privileges which the barristers enjoy. Ultimately they are subject to the discipline of the Inns of Court. They do not have to file *Vakalatnamas*—this point has also been touched on by the Honourable Mover—they have extensive powers of representing their clients and they are not liable to actions for negligence to their clients. But these are privileges which, I think, the Indian Legislature is not competent to do away with. At the same time, they have disabilities which I doubt whether the members of the Vakil Bar would care to accept. The ordinary rule is, that barristers cannot have direct consultation or relation with their clients, and I doubt if the vakils would like to submit to such restrictions. At the same time we cannot prevent English barristers from coming out to this country, nor would it be desirable to attempt any such thing; I think the presence of English barristers and the friendly rivalry between English and Indian lawyers have a salutary effect in keeping up the tone of the Bar. As regards legal education, you will not find in this country anything like what you find in England. I may claim that I have experience of both the systems, and I have no hesitation in saying, that the education imparted in the Inns of Court and the University in London is infinitely superior to what is available here. I do not mean to disparage, or say anything by way of disparagement, of the gentlemen who are employed in legal teaching in this country; but the fact is this: In England, there is considerable specialisation of legal learning. There are men who teach such subjects as Constitutional History, Roman Law, Jurisprudence, Equity who are masters of their particular branches. It would be invidious to name individuals, but at the same time it is known to all who have anything to do with the Inns of Courts that these men are most of them—I may say, all of them, are men who have made a life-long study of their special subjects and are masters in their particular branches. It does one good to study Constitutional Law or Jurisprudence and in the free atmosphere of England at the feet of men who have devoted their whole lives to the subject. In India, on the other hand, every lawyer is expected to know every branch of law, and the class of men available for teaching law is not on a par with the class of men available in England. I would repudiate in this connection the statement made by my Honourable friend that Indian students do not get any sympathy from their teachers in the Inns of Court. That is what I under-

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stood him to say. Well, I have personal experience of the Inns of Courts and I repudiate the statement with all the emphasis I can command and I say there is no foundation for it in fact.

Then, besides this, Sir, the legal profession in England has a tradition which extends to several centuries backward, and it does young men from this country good to come in contact with men who are masters of their subjects, to attend courts and observe the decorum and procedure that are observed in that country. It would be highly deplorable if anything done to raise the status of vakils in this country were to have the effect of stopping or preventing to any considerable extent the going of young men for legal study abroad. The House will no doubt perceive the difficulties of the question, and last but not the least, is the fact that this is a subject which is within the province of the High Courts. I would respectfully ask the House to consider what the effect of the acceptance of a Resolution like this would be, both on the public outside and on the Government. The Governor General would have to take action on such an unreasonable request at once without consulting the High Court Judges and should frame laws. I do not think the Governor General could reasonably be asked to take action in the matter without consulting that learned body—I mean the Judges of the different High Courts who are primarily interested in the preservation of the rules for admission for practice in their courts. This House, I take it, consists of some 145 Members. It includes no doubt some eminent men of law, but the bulk of them are laymen; and to ask a House like this to pass an opinion offhand on a highly technical matter, would be to ask the House to bring itself into disrepute. Considering all these facts, I hope the House will hesitate before passing the original Resolution, and I would ask it to accept the amendment before it.

**Sir Frank Carter :** Sir, I move that the question be now put.

**The Honourable the President :** Order, order. The motion no doubt is in order, but it would exclude a number of speeches, including the reply from the Government and, therefore, I cannot accept it at this stage.

The Assembly then adjourned for Lunch till 2-35 P.M.

The Assembly re-assembled after Lunch at Twenty-five Minutes to Three of the Clock. The Honourable the President in the Chair.

**The Honourable Dr. T. B. Sapru :** Sir, if I may be permitted to say so, my Honourable friend, Mr. Iswar Saran, has put his case with that moderation which it was necessary to exercise in moving a Resolution of this character. He referred to the importance of the question and said, that the legal profession in India had played a great and honourable part in the development of the public life of this country. I hope I may be allowed to associate myself with that sentiment in spite of the fact that I happen to belong to that profession myself. But, I am sure, my Honourable friend, Mr. Iswar Saran, will understand the difficulty of the position of the Government, and I sincerely hope and trust, that in what I am going to say later on in the course of my speech he will not feel himself at all disappointed. The Resolution as it has been drafted by Mr. Iswar Saran, asks definitely for two things. In the first place, he asks for the creation of an Indian Bar, and, in the next place, he asks that such differences as there exist at the present moment between the two branches of the profession should be removed. What those differences are have been

described to a certain extent by my Honourable friend, Mr. Iswar Saran. I shall venture to quote to the House the opinion of a leader of the profession who in his day enjoyed the highest reputation for his advocacy and also for his soundness as a lawyer. I am referring to the late Sir Sunder Lal, whose leadership it was my privilege and honour, as much as it was the honour and privilege of Mr. Iswar Saran, to recognise for many years. In a document before me I find that Sir Sunder Lal described the differences with his usual lucidity and terseness in this manner :

‘The Indian barrister need not have any university education at all either in India or in England. He may have been plucked more than once at the university matriculation examination or at the subordinate pleadership examinations. If he has put in the required number of terms by eating the necessary number of dinners at his Inn and passed the prescribed examination, which is in compartments and, therefore more easy to pass, he is called to the Bar and is entitled to be enrolled as an advocate of any of the High Courts in India; he becomes fully qualified to practise in the High Court in the 22nd year of his life. He has a right of pre-audience of vakils, however able, experienced and accomplished as lawyers the vakils may be.’

That, I believe, is really the sting of the whole situation ; and it is not difficult to imagine that a branch of the profession—which, in the past, has had leaders of the type of Bashiam Iyengar and Krishnaswami Iyer in Madras, Dwarkanath Mitter and Romesh Chunder Mitter in Bengal, Kashinath Trimbak Telang and Mandlik in Bombay, Sunder Lal and Ajudhia Nath in Allahabad,—should feel resentment at this stigma of inferiority. It is possible for even those who are not members of that branch of the profession to genuinely sympathise with that feeling. At the same time, I think it would be unfair for any one in this House or outside this House to forget the great services which have been rendered to the cause of this country and in no sphere more than in the cause of freedom by the members of the English Bar.

Long before the vakils came into prominence and long before such constitutional questions as have arisen to-day cropped up, the battle of India's freedom was fought by English barristers in Calcutta, and other High Courts in India. They have brought with them,—and I am willing to confess that I look upon that with feelings of great admiration,—the traditions of the English Bar going back to centuries, and for duty to their clients, for independence, for the maintenance of high standards of professional conduct and morality, I say that the members of the English Bar in India have always been an example to the profession at large. I will beg the House to approach this question in the spirit in which it should be approached. Whatever may be the decision of this House, I think it would be extremely unfortunate if any one voted upon this question in the spirit of an invasion upon the rights of the members of the English Bar. If I may be permitted to refer to my own personal feelings, I would say that whatever may be the reforms which you may deem fit to introduce in the future in respect of the legal profession in India, I should consider it a misfortune if the result of those reforms was the exclusion of the members of the English Bar from the Indian courts. I do not propose to take up the time of the Assembly any further so far as this question of vakils *versus* barristers is concerned, but I will only venture to point out one or two other matters which are relevant to this question.

The legal profession in India at the present moment, as the Assembly is no doubt aware, is partly governed by the Letters Patent of the High Courts and partly by the Legal Practitioners' Act. It is no use my going into the history of the ancient regulations, but I would ask the Honourable Members

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of this Assembly to confine themselves to the situation as it is at present. In India at the present time the High Courts have the right of enrolling advocates and barristers, and I will beg the House to remember that while they do enrol, they do not give 'calls' to any one. Under the Letters Patent, they also have the right of exercising certain disciplinary jurisdiction over both barristers and vakils. That jurisdiction is also conferred on them by section 14 of the Legal Practitioners' Act. The outstanding feature, however, of the vakils' branch of the profession is, that while there has been considerable progress and improvement in legal study in India,—and I am quite sure it is a fact which will not be denied by even the strongest critics of the vakils,—there is no corporate organization of that branch of the profession, there is nobody to which they can look up for guidance in regard to professional matters, there is nobody which can lay down for them rules of professional etiquette or a code of professional morality as the Bar Council in England does for the members of the English Bar. Apart from that, while the disciplinary jurisdiction in England, so far as the members of the English Bar are concerned, vests in the Inns of Court or their committee, the Bar Council, so far as India is concerned, that jurisdiction vests not in any professional body but in the High Courts. I can, therefore, very well understand that Mr. Iswar Saran and those who think with him should be anxious to bring into existence a statutory body which will have the power and the right to create barristers or advocates, or whatever you like to call them, to regulate their conduct and to hold them responsible for any professional misconduct. As to how far that is workable under the present law, as to how far it will involve legislative changes, is a different question. Personally speaking, I feel that in order to give effect to Mr. Iswar Saran's Resolution, it will be very necessary to overhaul our entire legal machinery. As to whether that is possible, and how far it is possible, are questions which I do not propose to discuss at this moment. Probably, they will have to be taken up by a smaller body of experts than this House. On the other hand, there are certain difficulties which too in fairness should be put before the House before the Honourable Members of this Assembly are invited to express their final opinion on this matter. Every one knows that one of the most difficult problems which we have got to face is the problem of the Indian student in England, and if the House will permit me to say so, a year and a half ago, when I was in England, I devoted special attention to this question, and I had occasion to form my own opinions with regard to this matter. Young boys at the age of 17 or 18 are sent to a foreign country, 6,000 miles away, where they have no domestic influences over them, where they are masters of their own time. If some of them go wrong, well, their conduct casts a reflection upon the whole country. At the same time, it is quite obvious that it would be a misfortune if by anything that you said or did in this House the English door was shut against these men, because while I am not prepared to concede that so far as legal education is concerned it can only be had in England, while I do maintain that good legal education is perfectly possible in India, I do also maintain, that the advantages of residence in a foreign country for a short period are such that they cannot possibly be denied. Therefore, whatever may be the decision on this Resolution, you have to be careful to see that it has not the effect of shutting the English door to Indian students, just as I told you in the beginning of my speech that we have to see that the

Indian courts are not shut against the English members of the English Bar. It has been said by some gentlemen who have given thought to this matter that one obvious objection to the creation of a Bar in India is that if we allow at the same time Indians to go to England it will not prevent the inefficient men from going to England and the main reason which lies at the root of this demand will have disappeared. The answer to it is obvious. The inefficient man always comes to his own level, and this profession is one in which the inefficient men have not much chance, whether they have been brought up in England or in India.

Then, I would point out to the House one or two other difficulties in regard to this matter. Mr. Iswar Saran has not pointed out what is to be the constitution of this body which he has in view. It is a matter which requires very careful consideration, more particularly when we remember the intricate legal machinery that we have in India. It is a matter which will probably have to be investigated by a committee of experts. Again, there is one important fact which will have, to my mind, an important bearing on this question. According to the English practice, a barrister is not supposed to deal directly with his clients. So far as that practice is concerned, while it is observed in Calcutta,—if I am wrong Mr. Eardley Norton will correct me,—it is also observed on the Original side of the Bombay High Court, but I am not so sure whether it is always observed in Madras.

**Mr. Eardley Norton:** No, not in Madras.

**The Honourable Dr. T. B. Sapru:** Let me also, however, point out that in Allahabad barristers deal directly with clients and it was a vakil, the late Pandit Ajudhia Nath, who raised this point in the Allahabad High Court, but the Allahabad High Court—I believe it was a full Bench decision—ruled, that although the English members of the English Bar were supposed to bring their traditions from England, yet, having regard to the peculiar circumstances of the province they were not to be supposed to go against those traditions if they dealt directly with clients. I believe it is exactly the same in Lahore. In Patna, barristers receive instruction from vakils, and I have known, I have had experience of barristers in Bihar, who have also directly dealt with their clients. But these are matters which have to be seriously taken into consideration. Will you have along with an Indian Bar a body of solicitors and will you provide that these members of the Indian Bar will deal directly with clients or that they must deal through the intervention of solicitors, and if you must have solicitors everywhere, how will the country receive this proposal? Will it add to the expensiveness of litigation? You have to examine the present feeling with regard to this dual system. Even in England, with regard to this matter there is a considerable difference of opinion; there is a growing body of opinion there that solicitors' intervention between client and counsel should not be necessary. At the same time it is, fair to point out, too, that there is an equally large body,—perhaps a larger body—of opinion that it is very necessary that solicitors should continue to exist if the purity of the higher branch of the legal profession is also to be maintained. I am only pointing out these difficulties with a view to show that it would be too much for Mr. Iswar Saran or any other Honourable Member of the House to expect the Government to give any definite answer to a question such as has been put this morning. Therefore, I am willing to state on behalf of the Government that we are prepared to be guided by the expression of definite constructive public opinion in regard to this matter, and

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that common courtesy requires that before the Government do take any steps in this matter, they must consult the duly constituted High Courts and other courts in India, because they are as much interested in this matter as we are. It is, therefore, proposed to approach the Local Governments, the High Courts, and other legal bodies such as Bar Libraries, Vakils' Associations and Solicitors' Associations or Societies, all over India, to invite their opinions and then to analyse and see what is the general trend of opinion so obtained. When we have obtained this opinion and examined it carefully, we shall be in a better position to see for ourselves what action it is necessary to take in this matter. I hope, therefore, that with this assurance on the part of the Government, Mr. Iswar Saran will, for the present, feel satisfied and realise that the Government are willing to investigate and explore this matter as carefully as it is possible for them to do.

Well, the sum and substance, therefore, is that we are prepared to make, at an early date, a reference to the Local Governments, High Courts and local bodies in India on this question.

3 P.M.

You will, therefore, see that so far as the attitude of the Government is concerned, it is much more in advance of the amendment which has been suggested by another Honourable Member of this House.

I have nothing more to say on this point.

**Mr. Eardley Norton:** Sir, I have nothing to say after the acceptance by the Government of the spirit of the Resolution which has been moved here to-day. But I should have been very sorry indeed if this House had departed without, at any rate, having the assurance of its only English barrister as to what are his views and feelings on this topic. On this particular occasion he represents only himself.

I do not profess to speak—for I have no authority so to speak—on behalf of the English barristers elsewhere in India. I can only commit myself to the observation which I shall address this House.

Although I have had, Sir,—and it is a privilege which I still enjoy—the pleasant privilege of practising in two High Courts, that of Bengal and Madras, I feel that it is a privilege which is not unattended with several and serious dangers, for I feel myself sandwiched between two very acute luminaries. In front of me stands my Honourable and honoured learned friend, Mr. Ghosh, himself the son of a very distinguished High Court Judge in Bengal who more than once has had the pleasure of dismissing my appeals. Behind me and waiting, I believe, thirsting for my blood, is at least one vakil of my own original High Court of Madras. You may easily conceive, therefore, that my position is one of unusual delicacy. And in what I am going to say I am afraid I may give offence to that portion of my profession which is represented by the Indian as distinguished from the English barrister. But, after all, the highest duty that any Englishman owes to this country is the right to speak the truth; and we are of little value here, educationally or morally, if we attempt to evade that solemn obligation. I am almost at the end of my practice, all the more heavily do I feel upon me the responsibility of telling such of my learned and Honourable friends in this House, who may be disposed to differ from me the conclusions instilled into me by close upon 44 years of practice in this country. I agree that the distinctions between the barrister and the vakil should cease. I am not the least afraid of the result, because I think that even here in India as

a rule the best horse will win. I am perfectly prepared to remedy what I conceive is really your only legitimate grievance, and by your grievance I mean the grievance of honourable vakils, that the youngest barrister should lead the oldest vakil. I agree that that is not as it should be. It seems to me rather childish to suggest that the barrister of two years standing should have a right to lead, for instance, Sir Rash Behary Ghosh. I am prepared, therefore, to place myself, if I can, upon a level with Sir Rash Behary Ghosh, not myself, but my successors. I am quite prepared to commit them in future to the fact that seniority shall count as from the date of call, respectively between barrister and vakil and not, as it stands now, upon the exclusive right of a barrister *qua* barrister to take precedence of a vakil, no matter what his standing at the Bar may be. That, I think, will meet the request for equality. Personally I have never yet been led by a vakil and I am afraid that my Honourable and learned brethren in this House will find it very difficult indeed to get hold of the vakil who, by right of age and seniority, has the right to lead me. I am, therefore, only committing posterity and not myself. But I would like my Honourable and learned friends in this House to understand that I should feel not the faintest sense of shame in being led by a vakil who is senior to me—and possibly at times to be misled by him.

I have no national feeling, racial or professional, or prejudice upon that point, I claim no rights as a barrister with which I would not invest my learned brethren of the vakil world. I think the rest of the vakil grievances urged here are mere 'pin pricks'. Something has been said in this Assembly about vakils having to sign a *vakalat* and a barrister not. Sir, I am prepared to sign anything—if by that I can get rid of that suggested grievance. What other grievances have been voiced? As a matter of fact, you have swept away the barristers who for so long have debarred the vakils from professional advancement. On my right, I sit next to my friend, Sir Sivaswamy Aiyer, who is one of the representatives of the Madras High Court vakils, who have now permanently annexed the position of Advocate-General in Madras to the future exclusion of every English barrister. We do not grumble because we are not afraid of the Advocate-General. And similarly elsewhere. I am old enough to remember how, when the first reform was made—and all reforms are always opposed and all reforms eventually justify themselves, I am old enough to remember the opposition that was raised against the appointment of Sir Muthusami Aiyar as the first Indian member of the Madras High Court Bench. Events have justified him and he stands now—not merely so far as Madras is concerned—a judicial luminary who was well worthy of the position to be held, whose judgments are still quoted throughout India as being judgments worthy of consideration and obedience. I have lived to see in Madras a long succession of Indian High Court Judges and I think I may say—although there is one in this House—he sits behind me, and I shall not be able to see his blushes—I think I may say of the long succession of High Court Judges, that they have more than justified themselves and that we may regard them as being the finished pupils of our own teaching. We may, therefore, regard with pardonable pride the success, the honesty, and the courage with which they have met and fulfilled their respective and very onerous duties. With Bombay I am not acquainted, Bombay being one of those recalcitrant Courts that refuses to receive foreign barristers. But, at any rate, in Calcutta, we may turn with professional pleasure and national pride to the long succession there also of Indian High Court Judges who, from the time of Mr. Justice Dwarkanath Mitter up to the present day, have guaranteed the liberties of the subject, both

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civil and criminal, and have made themselves resplendent orbs in the judicial firmament. There is no lawyer in India who can to-day better the eminence of my distinguished friend, Sir Asutosh Mukherji. If I know little of Bombay, I know less of Allahabad. My vakil friends have reason to congratulate themselves that in their various steps to emancipation from the fetters which kept back their professional preferment, the English Bar has never raised opposition. We have been glad of the fact that time has brought you slowly to a level and possibly more than a level with ourselves. I do wish, however, to say one word to meet the suggestion that has been made from more than one quarter to the effect that the time has come when you can dispense with the education which must necessarily precede the call to the English Bar. I do not wish for one second to disparage the learning or the courage of my vakil friends. But I do claim this—and the claim will perhaps give them unintended offence—that the germ of independence, the germ of fearlessness, the germ of professional honesty which has so found its way into the habits of the vakil world, was planted in India by the English Bar. With us, or with some of us, because even with us, as in all classes, even with us there are turn-coats and renegades. But with the great majority of the practising barristers, I am proud to be able to say in public, that we attorn not merely with lip loyalty to the traditions and maxims which we have acquired at Home but that many of us do incorporate them into our everyday professional advocacy, and endeavour to approximate our practice to the rules and spirit of the high standard maintained in England. I believe, the time will come when that torch will be handed down to my vakil friends. I think, the time has not yet come, and I think you will deplore the time if it should ever arrive when you debar the English barrister from practising in your courts, if you decline to follow the precepts he obeys, if you reduce him to the level from which he has emancipated himself only after centuries and the loyal practical acceptance of which has raised our profession to a level second to none.

Something was said at an early stage of this debate—and I think very unjustly—that there was a difficulty in the Indian barrister securing rooms in which to read with an English barrister. That certainly is not my experience. Speaking for myself again here, because I have no commission to speak for anybody else, speaking for myself here, I have the proud satisfaction of feeling that I have flooded the Southern Presidency in the course of 27 years with a large number of intellectual vakils. I am proud to think that amongst them, although not the least vigilant, is my friend and pupil, Mr. Seshagiri Aiyer himself until lately a very distinguished judge of the High Court. I have, trained more barristers than anybody else in Bengal and Madras, and I repudiate the statement that if any Indian barrister desires to get the training which he can acquire under an English barrister, he finds the doors are shut in his face. That is not true. What you cannot acquire here, and what vakils can acquire only in England is that atmosphere of independence and that practical application of the traditions of our Bar to their daily work. I say it here in solemn public life that you cannot acquire that here by an education in this country. To acquire that, to believe in it, and to act upon it, you must go Home. You must associate yourself with luminaries of the English Bar. You must watch these men perform their duties in the High Courts at Home, and you will then perhaps insensibly incorporate into yourself those maxims which have raised the Bar, both English and Indian, in this country to the proud position in which it stands here to-day. Let us for one instant look back through the years and see what evidence I can get in support of this.



Reference was made to-day that amongst the debts which they owe to us, I am speaking professionally, that amongst the debts which they owe to us—I would ask you to bear in mind the work which the English barrister has done in this country—is the fact that as early as 1840 it was an Englishman in Madras who fought and won the great battle of secular education, who prevented the Government from bringing religion into the schools, and who in consequence of that, for years was looked upon more or less as a barrier.

It was an Englishman in Madras—I will not mention names—who was responsible for the foundation of that education which in Madras is to be found within the walls of the Pachaippa's College. And elsewhere, turning my mind to Bengal, I can recall the names of men like W. C. Bonnerjea, Manomohan Ghose and other Indians, with which I desire to couple the names of those Englishmen from whom they imbibed their practical studies, the names of Graham, Sir Charles Paul and other Advocates-General. In Bombay, I can recall the names of Scoble, Latham, McPherson and to-day of Inverarity. I turn to these as being proud examples of what British barristers can do. But if you want to create an Indian Bar and set up a standard for yourself, I do not say that you are at fault. But I say that you will have to labour through long years before you acquire that capacity to act daily upon those theories which have become the daily routine of every barrister at home.

I have nothing more to say as the Government has accepted this Resolution. But what I do ask you to understand and believe is, that speaking personally for myself . . . .

**The Honourable Dr. T. B. Sapru :** Sir, I rise to a point of order. The Government has not accepted that Resolution.

**Mr. Eardley Norton :** They have accepted not the Resolution, but the spirit of the Resolution ; I am content. I want you to believe that I personally am at heart with you in your desire to have an Indian Bar in a sense. I agree with Dr. Nandlal that you have already got an Indian Bar. The true object of this Resolution is not to create an Indian Bar, already in existence. What you really want is this. You want to have the training and education of the legal profession as a whole to be carried out under your own auspices in India. You want to have disciplinary powers to survey and regulate the procedure of the members of that Bar, you want your own control over it in India, and you want to abolish all distinctions between members of that Bar, distinctions which at present exist between barristers who come from Home and vakils who are born and trained in India. In all that, if it be worth accepting, you have my personal assurance that I am at one with you.

Details are really not worth fighting here. These will come after the inquiries which the Government will institute. I only fear that you will probably stir up many hornets' nests. That is no reason why you should not act, but I advise you to put gloves upon your hands. The stings will come not merely from my branch of the profession. They will come as well from among members of your own and you will find in many quarters divergence of views as to the advisability of depriving us of the position which we at present enjoy. But that is not my view. If I am here when the inquiries are completed, and the subject taken up afresh, I shall be very happy to use my vote for the eventual Bill which may be brought for the purpose of placing all

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of us, vakils and barristers, upon one common footing of equality and good fellowship.

**The Honourable the President:** Do I understand that the Honourable Mover of the Resolution has accepted the undertaking given by the Government or not?

**Munshi Iswar Saran:** I have. I wish to make a few remarks, if I may Sir, with your permission.

**The Honourable the President:** Is it the Honourable Member's intention to take the Resolution to a division or withdraw it?

**Munshi Iswar Saran:** In that case I accept the amendment which has been moved, because it comes practically, if I am not very much mistaken, to the same thing as the undertaking given.

**The Honourable the President:** If the Honourable Member asks for leave to withdraw his Resolution, the Resolution and the amendment will be withdrawn together, because the amendment stands by the Resolution. Does he wish to accept the amendment?

**Munshi Iswar Saran:** Yes.

The motion was adopted.

**The Honourable the President:** The question is, that the amended Resolution, which runs as follows, be accepted:

*'The Assembly recommends to the Governor General in Council that before undertaking legislation to create an Indian Bar Government should take opinions of the Local Governments, the High Courts and other legal authorities as also of the different franchises of the profession, i.e., of the barristers, Vakils, and Solicitors, and of the public, as to the desirability of removing all distinctions enforced by statute or by practice, between Barristers and Vakils.'*

The motion was adopted.

**The Honourable the President:** The question is, that the amendment, which runs as follows, be accepted.

'That for the words from 'the Government' to the end of the Resolution the following be substituted:

*'Before undertaking legislation to create an Indian Bar Government should take the opinions of the Local Governments, the High Courts and other legal authorities, as also of the different franchises of the profession, i.e., of the Barristers, Vakils and Solicitors, and of the public, as to the desirability of removing all distinctions enforced by statute or by practice, between Barristers and Vakils.'*

## RESOLUTION RE REPORTS OF COMMISSIONS AND COMMITTEES.

**Mr. B. S. Kamat:** Sir, the Resolution which I wish to move is as follows:

'This Assembly recommends to the Governor General in Council that he do represent to the Secretary of State for India that rules may be framed to ensure that no action, administrative or legislative, be taken on Reports of Commissions or Committees appointed by the Secretary of State for India or the Government of India until an opportunity shall have been given by Government to the Indian Legislature to express its opinion thereon.'

The purpose of this Resolution, Sir, is to ask the Secretary of State for India to frame rules so as to give the Indian Legislature an opportunity to express their opinion on reports of important Commissions or Committees, whether appointed by the Government of India or by the Secretary of State. The present practice, or the general rule at any rate, at present in such matters is that the Secretary of State or the Government of India appoints Committees for the investigation of certain questions or subjects, in most cases in compliance with public demands. These Committees make their reports or recommendations, but, I believe, it rarely happens that Government, before taking any action on such recommendations or taking any decision thereon, consult the Indian Legislative Council. I believe, the time has now come when the present practice ought to cease. There is need to change this practice for one or two reasons. In the first place, I believe, we have in this Assembly a more representative body than we had in the old Imperial Council. This Assembly represents by the direct vote of the territorial units of voters practically every shade of opinion. This Assembly is an epitome, if I might say so, of the country as a whole so far as its legal talent, so far as men of public experience, so far as men of administrative experience, are concerned. It is high time, therefore, that the Government, whenever there is any occasion for taking such an Assembly into its confidence, should do so. There is one more reason also why I think the time has now come when the old practice ought to cease and a new practice ought to grow up, that reason being that we have commenced work in a spirit of mutual trust. I believe, it would be in consonance with that new spirit if Government make it a point in these days always to consult the Indian Legislature in connection with reports or with recommendations of important Commissions or Committees.

Having shown the need and the reasons why this old practice should cease, I believe, it will be necessary to show the advantages which I expect from the new practice. The advantages to my mind would be, in the first place, Government would get the benefit of the public experience, of men who come here with a large experience behind them. They will also be getting on various matters the opinion and advice of some legal gentlemen who have been eminent in their profession, in their various careers. We have, for instance, in this Assembly men of legal talent who have just been described by my friend, Mr. Eardley Norton, also men of the type of the administrative experience of Sir Sivaswamy Aiyer. It would be to the advantage of Government if, before taking any decision on public policies or the recommendations of various Committees or Commissions, they consulted this Assembly which includes such Members. But, over and above this, a greater advantage which would, to my mind, follow from a consultation like this with this Assembly would be that generally it would give an opportunity to the Indian Legislature and would act as a sort of safety valve to the country so far as vital questions are concerned.

We have, for instance, important recommendations made by certain Committees. To take a recent instance, the Esher Committee's recommendations. I believe that until a Member of this Assembly moved that Government should give us an opportunity to have our own say on the Esher Committee's Report, the public mind was considerably exercised regarding what attitude the Government had taken up with regard to those recommendations. It would have eased the public mind if Government had at the very outset promised to consult this Assembly or if

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there were any rules framed by the Secretary of State making it obligatory on Government to consult the Indian Legislature before any action is taken. Take another instance,—the Hunter Committee's Report,—and I wish to refer to that Report only by way of illustrating my particular point and not with the idea of raking up old sores ; if Government, I say, had consulted the Legislative Assembly and the Council of State upon the action they wanted to take regarding the recommendations of the Hunter Committee, I believe, they would have done an immense amount of good both to the country and also to themselves. Such, I think, are the various advantages that would accrue from the procedure which I venture to suggest in my Resolution.

I shall now come to some objections which, I anticipate, will be raised by Government. It will be said, that in the case of certain important Commissions—for instance, the Public Services Commission and the Universities Commission—the recommendations are so comprehensive and, in some cases, so technical that it would be practically impossible to table such big Reports for the purposes of a debate or discussion in a House like this. It may also be said perhaps on the side of Government that in certain cases prompt action on the part of Government is so vitally necessary that it would be almost impossible to consult the Indian Legislature before taking that prompt action. My answer to these objections would be this. I suggest that the rules which the Secretary of State may be asked to frame may provide for these difficulties. To take the first difficulty, for instance. If the reports of certain Commissions are very comprehensive or voluminous, and if a general debate on such reports is of very little practical value, I believe, the rules, which I suggest, may be made to allow a certain amount of latitude to the Governor General in Council to pick out certain chapters of importance, or questions of policy, to be laid before this House for discussion. I do not intend that each and every recommendation,—every technical recommendation, I mean,—should be discussed by this House ; but what I do want is that without an opportunity being given to us to discuss it, no action should be taken on any Report. We are all aware that under the new Constitution we have not got any responsibility here. We still continue to remain mere critics of Government. But what I contend is this. If we are to remain critics of Government, let us at least be critics under certain rules and not critics by sufferance at the option of Government. Sometimes Government choose to place a certain Report before us for deliberation ; sometimes they do not. I want to make it certain and I believe, it is a legitimate desire—that under the new era rules ought to provide that before any important action is taken, this House ought to be able to give its views. One great advantage which would accrue would be that the Secretary of State would be able to have not only the views of the Government of India but also of the non-official view of this Assembly before he takes action in cases of any importance. Regarding the other objection which I mentioned, namely, that if my proposal were accepted, prompt action in several important matters would be impossible for Government, I would suggest that the rules which I propose may be so framed as to allow a certain discretion to the Governor General in Council to obtain the views of Members of this House by circulating the Reports, by sending them round and obtaining their views. In any case, I believe, that it is most necessary in these days to obtain the views of the representatives of the people who are here as voicing their feelings and aspirations. I do not think anything more is necessary for me to add to make

this Resolution acceptable to the non-official side of the House, and I trust it will also be accepted by Government.

**Mr. S. P. O'Donnell:** Sir, the Resolution, which Mr. Kamat has moved, asks that not only shall no action be taken on any report of a Committee or Commission appointed by the Secretary of State or the Government of India until the Indian Legislature has had an opportunity of expressing its opinion thereon, but also that the Secretary of State shall frame rules which will secure that object. Now, I think, it will be readily realised by the Assembly that it is quite impossible that the discretion of the Government should be fettered by any legal or statutory rules. The control of the civil and military government of the country is vested by the Government of India Act in the Governor General in Council; there are no provisions of that Act under which any such rules could be framed, and even if it were possible to frame such rules it would be quite wrong that the hands of the Government should be tied in this manner. So far as I am aware—I do not think the point is open to any doubt—there is no Government whose hands are tied in this manner by formal regulations. The Government cannot really, consistently with its responsibility, divest itself, nor should it be divested by any superior authority, of its right to decide in what cases action on the report of a Commission or Committee should not be taken until the Legislature has had an opportunity of expressing its views.

I think it will be realised also that there are certain Committees or Commissions in regard to whose reports the undertaking asked for cannot for practical reasons be given. There are, for example, occasionally reports of Committees on which immediate action is necessary, imperatively necessary; as an example, I would mention the report of the Commission on the Medical Arrangements in Mesopotamia. I think that every one acquainted with the facts will agree that that was a report upon which immediate action, action without the least avoidable delay, was absolutely essential, was required in fact in the interests of humanity.

Then, there may sometimes be reports not of so urgent a character, but nevertheless reports on which very early action is very necessary. Such reports may be received at a time when the Indian Legislature is not in session, and they may be of such a character as would hardly justify the extreme step of summoning a special session of the Indian Legislature. I think that Mr. Kamat's suggestion was that in such cases the report might be circulated for opinion. I hope that on further consideration he will realise that that is a course which might lead to very considerable and undesirable delay. Then, there may be reports, in all probability there will be—there are such certainly in other countries—of Commissions or Committees which are not intended for publication, which are intended for the information of Government only, reports dealing with such matters as military or naval strategy. Obviously such reports could not be discussed in the Indian Legislature. Their discussion in public would be directly opposed to the public interest. Then, there may also be reports of Committees or Commissions dealing with matters which are expressly excluded from the purview of the Indian Legislature, that is, matters affecting the relations of His Majesty's Government or the Government of India with foreign states or with Indian states. Obviously, such reports, again, could not be discussed in the Indian Legislature.

Lastly, there may be, and indeed there are, occasionally reports of quite a minor character, reports on which it would be absurd for Government to defer action

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until the views of the Legislature have been obtained. I do not claim that this is an exhaustive statement of all the kinds of reports in regard to which Government could not give the undertaking asked for. In a matter of this kind, precise definitions are really not possible. Committees or Commissions may be appointed on every conceivable sort of subject, and it is impossible to classify such Committees or Commissions under rigid categories. Subject, however, to the limitations which I have attempted very broadly to indicate, the Government is anxious to go as far as possible in the direction of meeting the Resolution moved by the Honourable Mr. Kamat. The Government cannot give an unqualified and unlimited guarantee, but they accept the principle that so far as possible, wherever practicable, action shall not be taken on reports of Committees until the Indian Legislature has had an opportunity of expressing its views. I have attempted to indicate in very general terms the kinds of reports in regard to which the undertaking would not apply. But I hope it will not be inferred that these reports will necessarily be numerous. On the contrary, I believe that in practice they will be found to be the exception rather than the rule.

The Honourable Mr. Kamat, I think, said that in the past the Government had very rarely, if ever, given the Indian Legislature an opportunity of expressing its views. I think, that perhaps is an over-statement, but in any case what we are concerned with at present is not what action Government had taken in the past, but what should be the policy of the Government in the future. It is a principle of the new Constitution that the influence of this Legislature shall extend to every sphere of the administration, and it is the desire and intention of Government to give the fullest possible effect to that feature of the reform.

**Sir P. S. Sivaswamy Aiyer :** Sir, having given notice of two Resolutions more or less on the same lines as the Resolution just moved by the Honourable Mr. Kamat, I should just like to say a few words upon this Resolution. We are grateful to the Government for accepting what we may call the spirit of the Resolution. We quite recognise that there are certain subjects which are beyond the pale of discussion by this House, and they are referred to in the Rules of Business. Subject to those limitations, and I hope that those limitations will be construed rather narrowly, we desire that the reports of Committees and Commissions which may be appointed by the Government here or by the Secretary of State will be laid before this Legislature and an opportunity given to us to express our opinions. I am not sure whether the Honourable Mr. O'Donnell was not a little wide of the mark in saying that military or naval matters were altogether excluded from discussion in this Legislature. We have, of course, no right to vote upon the budget relating to military or naval matters . . . .

**Mr. S. P. O'Donnell :** May I point out, Sir, that I did not say that naval or military matters were altogether excluded from discussion. What I said was, if there were Committees on military or naval strategy, it would be entirely impossible that such reports should be discussed publicly.

**Sir P. S. Sivaswamy Aiyer :** We quite understand that there may be questions of strategy, defence and various matters with regard to which it will be impossible for the Government to disclose the recommendations made to the Committees on such matters. It is not our intention that

the recommendations of Commissions or Committees dealing with such confidential matters should be placed before us. But wherever it is open to us to initiate a discussion in this Legislature, we desire that the reports of these Commissions and Committees should be laid before us. Two such instances have arisen recently where this principle has been departed from, and I may refer to them here. One was the case of the Report of the Hunter Committee,—I merely refer to it in passing, I do not wish to dwell upon it,—and the other, I believe, was the Report of the Currency and Exchange Committee, which was not published before action was decided upon by the Secretary of State. We hope that in the new era which has now come into existence the policy that will be followed by the Government will be generally one of taking the Assembly into its full confidence and eliciting its opinion on matters upon which action is intended to be taken.

**The Honourable the President:** Dr. Nand Lal. For the convenience of the Honourable Member I may point out that if he continues this debate, he may exclude his own Resolution.

**Dr. Nand Lal:** Sir, the Resolution, which has been very ably moved, speaks for itself, and to my mind, if this Resolution is passed by this august Assembly and accepted by the Government, it will pay the Government. The Government will gain much and will lose nothing. The spirit of the Resolution, if I have rightly followed it, is that affairs and matters directly and indirectly concerning India should be placed before the Legislature. We are not concerned with affairs relating to Mesopotamia or to other parts of the world, but we are concerned with matters which directly or indirectly relate to India. When I say that the Government will gain much and will lose nothing, I have got sufficient reasons in support of that argument; and what are those reasons? They are as follows: That the Government, in the first place, will have the co-operation of the country and the country will then have no justification to criticise it. Is this not a good gain? That there will be no criticism, no cry, no stir, and no misconstruction of the orders passed by the Government. I may submit that politically this would have great weight. The second gain which I can understand is this, that not only co-operation, but at the same time Government's hands will be strengthened and every order, passed by the Government after the consultation as proposed by the Resolution, will, probably, be accepted, to a very large extent, by the country. Therefore, without reiterating the reasons that have already been advanced by the Honourable Mover, I support this Resolution which commends itself, and I submit to this learned Assembly that they should pass it unanimously.

**Dr. H. S. Gour:** I move, Sir, that the question be now put.

**The Honourable Mr. W. M. Hailey:** Sir, if I oppose the motion that the Resolution be now put, I feel that I am doing so in the interests of the House, for there are two or three matters which I should like to mention on behalf of Government, and I ask the permission of the House to put them forward. I shall occupy but a very few minutes in doing so.

Some of my Honourable friends, in discussing this Resolution, and discussing it, if I may say so, in a most admirable spirit, have mentioned the case of the Esher Committee's Report. I think it would be wrong if I did not inform them from our side that we had some time ago come to a decision not to carry out any measure recommended by the Esher Committee's Report, and

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to ask the Secretary of State not to carry out any measure recommended by the Esher Committee until we had heard the views of this Assembly on the subject.

Now, I think, this Assembly will recognise that it is not always the easiest course—to discuss complicated and technical matters—of which there are many in a Report of this kind—across the floor of the House. I think it will be found that in all Assemblies there is sometimes a disposition to take a strong view on a particular aspect of the case before it has obtained the fullest information on it. Sometimes Honourable Members—and it is common perhaps to all of us—commit themselves to points of view which, I think, they would have modified if their information had been fuller or they had known in advance the explanation which Government was prepared to give. Now, I think, it is particularly the case with such a report as the Esher Committee's Report, and I wish, Sir, with your permission, to inform the House that we have decided that in the case of the Esher Committee's Report, it would be well if we could provide an opportunity of allowing Members of this House to discuss it with us, in circumstances in which they could put their difficulties before us, listen to our explanation of them and then form their own opinions. I desire to say, that His Excellency the Commander-in-Chief will be very glad to meet informally all the non-official Members of this House with a view to entering on an informal discussion of this nature. I make this explanation on his behalf, because, I think, it will show the House that we are prepared to do all we can to meet Honourable Members in a matter of this nature.

**Sir Godfrey Fell :** Sir, may I rise merely to correct, if I may do so, a very small mistake on the part of the Honourable Mr. Hailey in saying that no action had been taken on the Esher Committee's Report, because, in reply to questions, I have twice explained in this Assembly on what recommendations action has already been taken. I think that the Honourable Finance Member meant that it was only in respect of the larger controversial issues that Government had undertaken to defer action until the Assembly had had an opportunity of stating its views.

**The Honourable Mr. W. M. Hailey :** That is so, Sir, but I was referring to Parts 1 and 2 of the Report.

**The Honourable Sir William Vincent :** Does the Honourable Member wish to press his Resolution to a division, in view of the assurance given by Mr. O'Donnell ?

**Mr. B. S. Kamat :** I am glad of the assurance given by Mr. O'Donnell. If the Assembly will allow me to read out the amendment, which I have prepared, I think it will be accepted. I believe I can accept the amendment of my Resolution.

My Resolution, as amended, runs thus :

'That this Assembly recommends to the Governor General in Council that, as far as practicable, steps should be taken that no administrative or legislative action be taken on Reports of Commissions or Committees until an opportunity shall have been given by Government to the Indian Legislature to express its opinion thereon.'

I am prepared to accept this amended form and I trust it will be acceptable to Government as well.



**Mr. S. P. O'Donnell :** The Government accept that amended form :—

**The Honourable the President :** The original question was :

'This Assembly recommends to the Governor General in Council that he do represent to the Secretary of State for India that rules may be framed to ensure that no action, administrative or legislative, be taken on Reports of Commissions or Committees appointed by the Secretary of State for India or the Government of India until an opportunity shall have been given by Government to the Indian Legislature to express its opinion thereon.'

The question as amended is :

'That this Assembly recommends to the Governor General in Council that, as far as practicable, steps be taken to ensure that no action, administrative or legislative, be taken on Reports of Commissions or Committees appointed by the Secretary of State for India or the Government of India until an opportunity shall have been given by Government to the Indian Legislature to express its opinion thereon.'

The question is, that the Resolution, as amended, be accepted.

The motion was adopted.

## RESOLUTION *RE* RAIDS IN THE NORTH-WEST FRONTIER PROVINCE.

**Dr. Nand Lal :** The Honourable President and Members of this Honourable Assembly :

**The Honourable the President :** Order, order. The rules provide that Honourable Members shall address the Chair, not the Members of the House.

**Dr. Nand Lal :** Sir, the Resolution, which I propose to move at this time, runs as follows :

'That this Assembly recommends to the Governor General in Council that a Committee consisting of elected Members of the Legislative Assembly be appointed to inquire into the internal and external causes of the raids in the North-West Frontier Province and to suggest as to what suitable and practical measures may be adopted to put an end to the raids.'

The topic before us now is a tale of rapine and outrageous conduct of the raiders in the North-West Frontier Province. There are a number of tribes and clans who have taken to this raiding. The most notorious of them are Waziris, Mahsuds, Mahmands, Khostwalas, Zadrans, Tannis and Gurbaz. I may point out, that the North-West Frontier Province, as now constituted, may, for all practical purposes, be described as the country of the Pathans.

It is just possible that some Honourable Members may like to ask as to what stock these Pathans belong, from where they came, how some of them settled in the plains and what is the political history of the province under debate. The answer to this inquiry to my mind has no direct bearing on the theme of our Resolution. However, it is difficult to deny that a brief historical sketch will be of some assistance to us in following our subject. An exhaustive treatment not being necessary, I propose to give a bare outline only which is this, that the true Pathan is apparently of Indian extraction. But around this nucleus have collected many tribes of foreign origin though the whole have now become blended in one nation by long association and inter-marriage. Even the invaders, who happened to settle in the invaded territory, adopted the *Pashto* language.

**Pandit Radha Kishan Dass :** I rise to a point of order, Sir. All this is not relevant to the discussion of the Resolution.

**The Honourable the President :** I did not quite catch the point of order. Would the Honourable Member mind repeating it ?

**Pandit Radha Kishan Dass :** What my Honourable friend is now discussing is not relevant to the question under discussion—the history of the Pathans, who they were, how they settled, and where they settled, all this is not relevant to the discussion of the Resolution.

**The Honourable the President :** I think the Honourable Member's speech is reasonably relevant to the Resolution.

**Dr. Nand Lal :** Thank you, Sir.

For centuries they maintained a position of practical independence in the rugged hills which flanked the kingdom of Afghanistan. In the fifteenth century, they began to descend from their mountain fastness to the plains. The sixteenth century saw the Pathan tribes established in their present homes. Here they came into collision with the Mughal Empire. In the seventeenth century, they wrested from Aurangzeb terms which left them almost as independent as their brothers in the hills. The eighteenth century witnessed the invasion of Nadir Shah and stands as a land mark in the history of India. From the death of Nadir Shah to the rise of Ranjit Singh, the frontier districts remained an appendage of the Durani Empire. The former part of the nineteenth century narrates the Sikh invasions and their victory over the Afghans. The rule of the Durani Sardars came to an end when the famous General Hari Singh took possession of Peshawar Fort. In 1849, the Frontier Districts were annexed by the British Government, and became a part of the Punjab. In 1901, the territories now administered by the Chief Commissioner were separated from the Punjab under the present name, that is the North-West Frontier Province.

4 P.M.

After giving this historical summary, I may take you at once to some of the tragic and heart-rending accounts which will go to show the dark side of . . . . .

**The Honourable the President :** Order, order. Under Standing Order No. 23, the time has come for the motion for adjournment.

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### NANKANA SAHIB TRAGEDY.

**Rai Bahadur Bakshi Sohan Lal :** Sir, without professing to have any personal knowledge about the causes of certain unfortunate affrays in the Punjab which have occurred in different parts of the Punjab and the North-West Frontier Province during the last six months in connection with the management of Sikh *gurudwaras*, some of which have resulted in more or less a number of casualties of killed and wounded, I am very much horrified by the last affray which took place on the morning of Sunday last, the 20th February. The Press Communiqué of the Punjab Government gives certain

facts about the incident. The first Communiqué is given at page 5 of the *Tribune*, dated the 22nd February 1921, and is as follows :

### 'THE NANKANA SAHIB TRAGEDY.

#### HEAVY CASUALTIES REPORTED.

The following Press Communiqué has been issued :

At about 7-30 A.M. on Sunday morning a very serious affray took place in the Janam Asthan Gurdwara at Nankana Sahib. The Deputy Commissioner of Sheikhupura (Mr. Currie) who was on tour in the neighbourhood, went to Nankana as soon as he heard the news, and arrived at about 12-30 P.M. He ascertained that there had been many casualties and that the corpses of the victims, who were apparently Sikhs, were being burnt. He thought there was serious danger of critical developments and wired to Lahore for troops. As soon as his wire was received, arrangements were made to isolate Nankana, by running all trains through without stopping, and to send out a small force of 100 British and 100 Indian Infantry. The special train containing the troops, who were accompanied by the Commissioner of Lahore (Mr. C. M. King) and the D. I. G. of Police, Central Range, (Mr. Mercer), arrived at Nankana at about 8-30 P.M. and was met by Mr. Currie, who reported that all was quiet at that time, but that the air was full of rumours and it was thought that a large body of Sikhs would attack Nankana to avenge themselves for the death of their co-religionists. The police force at Mr. Currie's disposal was not enough to enable him to arrest any suspected persons, till the troop train arrived. As soon, however, as the troops had been posted to guard the shrine, the Mahant, Narain Das, two of his chelas and about 26 Pathan chankidars were arrested. These men were sent by special train to Lahore the same night where they were placed in the Central Jail.

A deputation of six Sikhs, among whom were Sardar Mehtab Singh, M.L.C., Public Prosecutor, the Secretary of the Sikh League, and the Editor of the *Loyal Gazette* went to Nankana in the troop train to assist in the inquiry.

The District Magistrate of Sheikhupura has attached the shrine of Janam Asthan under the provisions of section 144, C. P. C., and the police are now in possession. A public inquiry has been opened and is being conducted vigorously. Besides, the District Magistrate (Mr. Currie) two other Magistrates have been sent to Nankana, and the D. I. G. of Police, Superintendent of Police of Sheikhupura District and special police officers from the C. I. D., Punjab, are taking part in the investigation.

And the Press Communiqué of the same Government, signed by Mr. Currie, says :—  
'Serious fight has taken place at Nankana in Sheikhupura district between Mahant's party and Sikh reformers. Large number believed wounded. One corpse reported burnt. Deputy Commissioner has cabled for military assistance. 100 British and 100 Indian troops leave Lahore this afternoon accompanied by Commissioner.'

The wire I sent ran as follows :

'In view of statement in *Tribune* that 130 persons and according to one account 195 persons been killed and of private telegrams which have reached the Government of India in which it is alleged that the dead and dying were burnt with petroleum Government of India will have to take serious consideration of the full report of facts as far of Atari, S. Sunder Singh, Ramgarhia, and other Sikh gentlemen, and finally agreed to give the charge of the shrine to a committee of which S. Harbans Singh is to be the President, and S. Sunder Singh Ramgarhia Vice-President.

This committee agreed to be responsible that no attack would be made by Sikhs on other persons at Nankana Sahib. They were assured on the other hand that adequate steps would be taken to prevent them from being attacked.

As soon as this decision was reached, the Commissioner went to the shrine, accompanied by the members of the newly appointed committee, and some other Sikh gentlemen. He there saw the bodies of four Sikh victims and the places where numerous other bodies were burnt. It cannot yet be stated with certainty how many were killed, but the number is not less than 67.

The Commissioner then gave the keys of the shrine to S. Harbans Singh of Atari, and all Military and Police guards were withdrawn preparatory to leaving Nankana. The special troop train with all the troops returned to Lahore at 8-45 A.M. on the 22nd.

[Rai Bahadur Bakshi Sohan Lal.]

The responsibility for the maintenance of order now largely rests with the Gurdwara Committee. The Police left at Nankana will be kept to the strength of a large Police Station. There are also some extra police who are working at the investigation.

Government realises that a savage crime has been committed, and it is determined to do all it can to bring the criminals to justice. It fully sympathises with the feelings of grief at the loss of their brethren which must oppress the Sikh people, and it asks them to keep calm at this sad moment and thus help it in its task of detecting and punishing the persons who have done this act.

Sardar Amar Singh, Editor, *Loyal Gazette*, who is one of the Sikhs included in the Deputation which have gone to Nankana Sahib to assist in the inquiry, wires from Nankana on the morning of the 21st at 7-55 A.M.

'Horrible massacre. Numbers variously estimated. Numbers of half-burnt bodies and corpses still lying. No Sikh found was spared anywhere. Burning continued from 7-30 A.M. till 4-30 in the evening. Mahant Narain Das, his two assistants and 26 Pathans so far arrested and taken to Lahore by special train. Nankana Sahib Sikhs estimate victims (at) 195. Another five wounded (are) in hospital. Magistrate (has) taken possession of (the) Janam Asthan. A widespread conspiracy of ..... is alleged. All going well. Authorities up to now sympathetic. Matter very serious. Issue Bulletin. Troops guarding the shrine'.

The above Communiqués and the wire do not give the approximate number of persons collected at Nankana Shrine at such an early hour of the day and the cause of the presence of such a large number of persons of whom hundreds are said to have been killed and wounded. The incident is not the first of its kind. Similar affrays of more or less seriousness have already taken place during the last few months' time in different parts of the Punjab.

It is absolutely necessary to make a sifting inquiry into the real cause of these affrays, and I move the following Resolution :

The wording of the Resolution is :

'That a Committee of officials and non-officials' .....  
4 P.M. the Chief Commissioner were separated from the Punjab under the present name, that is the North-West Frontier Province.

After giving this historical summary, I may take you at once to some of the tragic and heart-rending accounts which will go to show the dark side of . . . . .

**The Honourable the President :** Order, order. Under Standing Order No. 23, the time has come for the motion for adjournment.

**The Honourable Sir William Vincent :** Sir, at the outset I desire to assure this Assembly of the very grave concern with which the Government heard of these really terrible events and I should like to assure the relatives of the unfortunate people who lost their lives, of our deep sympathy with them in their loss.

We are well aware too how deeply Sikh feeling has been moved by this occurrence.

At the same time, if I may say so, Sir, I regard the present motion with considerable apprehension from the point of view of creating an unsound precedent. The administration of law and justice in the Provinces is, under the new scheme of reforms, primarily a provincial matter. The subject under discussion is really a matter for the local Police, the local

Magistrates, and the Local Government. There is a full and adequate machinery in the Punjab to deal with the question. There is a Governor in Council and he has ministers to assist him in certain departments of his Government. There is a large representative Legislative Council before whom the whole of this question can, and, I submit to this Assembly, should have been brought. We cannot in the Government of India accept direct responsibility for the administration of law and justice in the provinces by Local Governments; and I hope this Assembly will not ask us to assume a responsibility of that kind; it is quite beyond our capacity. If the Home Member is to be called upon to explain why there has been a riot at Tuticorin one day, up at Peshawar next day, or on another occasion in Bombay, or at Muzaffarpur, the position of Government would be an impossible one. I think the Assembly will realise this.

At the same time I am very glad to give the Assembly all the information that we have of this occurrence. The first news I actually received of this loss of life was from a non-official source and I cannot guarantee whether it is correct or not. I give it for what it is worth. I received a telegram saying that a serious riot had occurred at Nankana, that a large number of Sikh pilgrims had been murdered by gunfire and the use of chavis and that the Mahant and his assistants were responsible for these deaths. I was further informed that the dead and dying were being burnt with petroleum.

I immediately had a telegram drafted for despatch to the Local Government of the Punjab to enquire into the matter. My main reason for doing so being the knowledge that disorder in one part of India of a serious character often reacts on another part and the fact that all events of such importance have to be cabled to the Secretary of State. This is the telegram that we sent. But before it was despatched and indeed about the same time that I got the private wire, if my memory serves me correctly, I received a short telegram from the Punjab Government on the subject which ran as follows:

'Serious fight has taken place at Nankana in Sheikhupura district between Mahant's party and Sikh reformers. Large number believed wounded. One corpse reported burnt. Deputy Commissioner has cabled for military assistance. 100 British and 100 Indian troops leave Lahore this afternoon accompanied by Commissioner.'

The wire I sent ran as follows:

'In view of statement in *Tribune* that 130 persons and according to one account 195 persons been killed and of private telegrams which have reached the Government of India in which it is alleged that the dead and dying were burnt with petroleum Government of India would be glad to receive immediately by telegram full report of facts as far as ascertained and they trust the Punjab Government will at once issue fullest communiqué possible.'

The reply which I received from the Punjab Government ran as follows:

'Your No. 477-Police. His Excellency with Members and Ministers proceeded to-day to the spot. All information available published in communiqués to Press—*vide to-day's* and to-morrow's issues of the *Civil and Military Gazette*. Deputy Commissioner also sent special information for publication in districts. Investigation on the spot proceeding with all possible vigour. Further information will follow.'

Three communiqués have been issued, two of which the Honourable Member read, I will read the third to the Assembly:

'His Excellency Sir Edward Maclagan, accompanied by Honourable Members of Council, Sir John Maynard, and Sardar Sundar Singh Majithia and the Ministers, the Honourable

[Sir William Vincent.]

Mr. Fazi-i-Hussain and the Honourable Mr. Harkishen Lal, went to Nankana Sahib on the afternoon of February 22 to show his sympathy with the victims of the outrage which was committed on the 20th, and to see for himself that proper measures were being taken to bring the offenders to justice. The new Commissioner of Lahore, Mr. Langley, and Mr. King, Joint Chief Secretary, also accompanied His Excellency, who was received by Sardar Sahib Mehtab Singh, Sardar Sundar Singh Ramgarhia, Sardar Harbans Singh Attariwala and other members of the Gurdwara Committee. His Excellency walked through ranks of Sikhs who greeted him with cries of 'Sat Sri Akal' and proceeded into the shrine enclosure, which was still in the same condition as when the Deputy Commissioner, Mr. Currie, arrived on the 20th.

There was a large crowd of Sikhs gathered in this enclosure who, although greatly excited, were obedient to their leaders and under their control so that, although there were no police present, His Excellency and his party were able to move all over the shrine without difficulty. His Excellency talked with many of the people, expressed his sympathy with them and promised that no efforts would be spared to discover and punish the perpetrators of the crime. He gave orders, before leaving, for more police to be sent to Nankana to help in the investigation, including two Sikh police officers who are specially trusted by the Sikh community. Sir Edward MacLagan then walked back to the special train which returned to Lahore.

I think that this is all the official information from the Local Government which the Government of India have on this matter. But it is quite sufficient to show that the Local Government are fully aware of the serious nature of this occurrence and that everything possible has been done. His Excellency the Governor has proceeded there himself with the Members of his Council, troops were sent immediately to restore order, order has been restored, and the troops have now been withdrawn; the police force has been strengthened and the shrine placed in the hands of a committee the names of whose members the Honourable Member himself read out. I submit to this Assembly that there is nothing more which the Local Government can do in this matter, and that it would be improper for us to attempt any interference. Further, I venture to express the hope that nothing will be said in this Assembly which can possibly prejudice the trial of those unfortunate men who may rightly or wrongly shortly be put on trial for their lives in connection with this occurrence. Let not this Assembly in any sense prejudge this affair. Let it simply if it conceives this to be part of its duty—which I do not—let it rest assured that every step has been taken to restore and maintain the peace and to investigate the offences said to have been committed and to ensure that those who are charged and who are believed to be guilty are brought before courts of justice. With that I trust every Member of this Assembly will be satisfied.

I do not know if Honourable Members wish me to say anything about this shrine. Possibly some who may be interested may wish to hear something about it. My information is not official; it is merely what I have been able to glean. Here again the position is this, that the administration of charitable endowments is not a matter for the Government of India; it is a matter for the Local Governments and they attach the greatest importance to being allowed a free hand in this branch of the administration particularly in Madras; in fact the Government of India have received frequent applications from Local Governments that they should be allowed to do what they liked in this matter.

This particular shrine, however, is a large shrine, which was, I believe, originally situated on land of comparatively little value. Latterly, owing to extension of the canal system in the locality, the value of the lands lying adjacent to the shrine has increased very largely. This is not official information, and Honourable Members will take it for what it is worth. If I am



wrong, I hope somebody will correct me. But I am told that owing to irrigation facilities the lands appertaining to the shrine has increased very greatly in value; there is also now a fairly large town near the shrine the site of which is very largely held by the Mahant as part of the endowment of the shrine. The average income of the shrine is now, I believe, almost five lacs of rupees; so that the Mahant is a person of considerable power and authority. Now, there has been for sometime past a good deal of feeling in the Punjab in regard to these shrines. Many Sikhs seem to think that they are mismanaged and that the endowments are not properly applied and they have, therefore, taken upon themselves,—it is not for me to criticise their conduct,—to attempt to take forcible possession of some of these shrines. I think that this may probably have been the cause,—I do not know,—but I think that it may have been the cause of this particular affair . . . . .

**Mr. Harchandrai Vishindas:** I rise to a point of order, Sir. Considering the fact that the matter is pending before a Judicial Court, I think it will be in the interests of justice that Sir William Vincent should not proceed with any further statements.

**The Honourable the President:** Order, order. It has never been brought to my notice that this matter is before the Courts.

**The Honourable Sir William Vincent:** I have no wish to make any further statements, but I thought that this Assembly might like to have some information as to the possible causes of this occurrence. Well, when I was in Lahore recently I heard of this movement and I was apprehensive that sooner or later some Mahants would resist any attempt at eviction, some in due course of law, and I felt that this might lead to bloodshed. I spoke about it then to various authorities, although I say it was not directly my business, and on my return I immediately wrote to the Government to ask what policy they were adopting in this matter. I have not had an answer to that letter, but I have had a report which refers to this *Akali Dal* movement as it is called. The report runs as follows:

‘The *Akali Dal* movement to obtain possession of all Sikh Gurdwaras is gaining in force and several Gurdwaras have been taken over by the new party. The visit of an *Akali Dal* to Tarn Taran on the 26th January resulted in a serious riot between the *Akali Dal* party and the Pujaris of the temple. Several persons on both sides were wounded and two members of the *Akali Dal* have succumbed to their injuries. This affair has formed the subject of a Press Communiqué. The movement is being exploited by the non-co-operation party.....It is proposed to hold a preliminary conference consisting of not more than 40 representatives each of the Neo-Sikhs (that is the Jethadars) and the Mahants and Pujaris who are in possession of the shrines, to settle upon the points at issue between the parties. This conference will be presided over by an Indian Government official. Unless the parties come to a compromise, a committee will be appointed to go into the case, and, if necessary, suggest legislation’.

As to the specific question asked by the Honourable Mover, I have no information whatever as to the number of pilgrims who had collected there or as to the reasons which led them to assemble at that time, but I have heard that a large number of people had collected there. I am told that an article appeared in the papers saying that a meeting had been arranged for three days.

I have now given the Assembly all the information that I have, and I trust they will not at present express any opinion either as to the action of the parties on one side or the other or as to the action of the Punjab



[Sir William Vincent.]

Government on this matter. It would be eminently unfair to do so on the information before us.

**Bhai Man Singh :** In the first place, Sir, on a point of order I want to know whether the discussion on this affair has been opened or it is only a motion to open the discussion. If we are to discuss the question and suggest anything, then of course I may go on with the details . . . .

There was a large crowd of Sikhs gathered in this enclosure who, although greatly excited, were obedient to their leaders and under their control so that, although there were no police present, His Excellency and his party were able to move all over the shrine without difficulty. His Excellency talked with many of the people, expressed his sympathy with them and promised that no efforts would be spared to discover and punish the perpetrators of the crime. He gave orders, before leaving, for more police to be sent to Nankana to help in the investigation, including two Sikh police officers who are specially "trusted by the Sikh community." Sir Edward Maclagan then walked back to the special train which returned to Lahore.

I think that this is all the official information from the Local Government which the Government of India have on this matter. But it is quite sufficient to show that the Local Government are fully aware of the serious nature of this occurrence and that everything possible has been done. His Excellency the Governor has proceeded there himself with the Members of his Council, troops were sent immediately to restore order, order has been restored, and the troops have now been withdrawn; the police force has been strengthened and the shrine placed in the hands of a committee the names of whose members the Honourable Member himself read out. I submit to this Assembly that there is nothing more which the Local Government can do in this matter, and that it would be improper for us to attempt any interference. Further, I venture to express the hope that nothing will be said in this Assembly which can possibly prejudice the trial of those unfortunate men who may rightly or wrongly shortly

**Bhai Man Singh :** At this stage, Sir, I would like to say as little on the facts of the case as possible. Technically speaking, I would say the case is not *sub judice*, because no case has actually been started yet and the matter is not before any judicial court. At the same time, I would not like to say anything that would injure the object of justice being done to any party. I would like to say one or two things about what my Honourable friend, the Home Member, has said.

As far as I know, forcible possession was never taken of the *Gurdwaras* by these people. At some places what they did, looked like the use of force, because they went to these *Gurdwaras* and began their work of singing hymns, but nowhere did they use any violence whatsoever.

**The Honourable Sir William Vincent :** May I rise to explain one point, Sir? I tried to explain to the Assembly the fact, that only part of the information, I read out, was official information. The rest of the statements I gave for what they were worth and if I am wrong on any point I am quite open to correction.

**Bhai Man Singh :** As the Honourable Member has just said that he is not particular about the point, I need not discuss it in detail. What I should like to say is that the Taran tragedy was no doubt a deplorable one, but the reports which we had about that in the Press clearly show that the so-called Akali Jutha men did not use violence and they suffered without even retaliating. I do not want to say anything in detail about the Nankana Sahib tragedy at



this stage, as we have not got any detailed information or even a connected story of the occurrence there. The occurrence, no doubt, is a deplorable one and every Sikh feels it most keenly, nobody in this House perhaps more than I do. I would urge upon the Government to take as strong steps in the matter as possible and not to scruple in bringing to justice anybody, whoever he may be, directly or indirectly, connected with the affair. I make bold to say that the Sikhs as a community do suspect many other persons behind the scene. I would not like to name anybody because I should be the last person to blame any individual without getting full information. I mean to go to Lahore in a day or two to collect such information on this point as I may be able to gather from my brethren in the Punjab. What I want to say at present is, that my people do object to encouragement given by certain officers of the Government to the Mahant and certain others of his party. I cannot say at present that anybody is directly concerned with the tragedy, but the indiscretion of certain officers is objected to by the Sikhs who think that it has been, so to say, in the way of encouragement to the perpetrators of this horrible crime. From certain reports, that have been read by my Honourable friend, I gather, that the Government did fear that some disturbance was about to occur, but I really wonder that the Government took no precautions to prevent this. Of course I know as a Sikh, and I cannot believe that certain Government officers did not know through reports of certain agencies at their command that the Mahant was collecting fire-arms and I cannot for a minute understand why the Government officers did not there and then try to check him and get hold of the arms.

If it be said that the Mahant feared that some people would go to the *Gurdwara* and take forcible possession from him, surely the Government could provide some means of defence for him; police protection could have been provided on application being made by him. If certain officers really knew that he was ready to make an open fight of this sort, I do not see any justification for those officers not having taken the necessary precautions.

A meeting was arranged on or about the 3rd or 4th of March to consider the question of the better management of the *Gurdwara* of Nankana Sahib, and on the 20th February, these people could not be expected to have gone there with any intention of taking forcible possession.

**The Honourable Sir William Vincent:** Are we to understand that they intended to take forcible action on the 3rd or 4th of March?

**Bhai Man Singh:** Not for a minute, Sir.

This party could not have gone with the intention of using any force. This position is also fortified by the fact that about 200 Sikhs have been murdered and the report from Nankana Sahib does not show at all that any one from the Mahant's party has been killed. It is also not clear who these Sikhs were. I cannot say if these men were of the so-called *Akali Jatha* or some other pilgrims as they are described in the reports received.

As a matter of fact, I know personally that one man, who was called there Jathedar or leader, named Bhai Teja Singh, was not amongst them. Anyhow, the party that went there does not seem to have taken any aggressive part and I cannot believe that if this party had used violence even in self-defence, that 200 Sikhs could have been killed without there killing at

[Bhai Man Singh.]

least as large a number of the opposite side. Taking all these facts into consideration, I submit that it was a horrible incident and I would request the Government to take very strong steps to bring the guilty parties to justice. I say that those people who were killed should be avenged, and if any attempt is made to hush up the matter on account of the Mahant or his party's influence, it would be very dangerous for the peace and order of the country. I would, therefore, request my Honourable friend and the Government to take very strong and serious steps to bring the guilty to justice.

I need not mention at this stage the doubts and suspicions held by many members of my community against certain personalities because I have not been to the place.

With these remarks, I would submit that we are not in a position just at present to discuss the matter in detail.

**Mr. Muhammad Yamin Khan :** May I point out, Sir, that the Honourable Member is repeating the same thing over and over again ?

**The Honourable the President :** Order, order. |

**Bhai Man Singh :** I was submitting here, Sir, that we have not got all the facts and we cannot discuss the question in any more detail at this stage here. It was for this reason that I did not want the matter to be discussed by this House now. So far as the technical sort of objection raised by the Honourable the Home Member is concerned, namely, that we are not in a position to discuss the matter here because the Local Government is responsible for peace and order, I beg to differ. I think the question of peace and order are questions that the Central Government cannot afford to neglect and cannot afford not to take any interest in them. Perhaps I may have to move the question some other time later on when I am in possession of more facts but just at present I would not wish that the discussion should go on any further.

**The Honourable Mr. W. M. Hailey :** Sir, I feel obliged at this point to rise, to protest at the course this discussion is taking. I rise not in the interest of Government but I rise in the interest of the good name of this House ; as a Member of this Assembly, I value its reputation. What, Sir, is happening ? The Honourable Member who moved the motion was informed by you, Sir, that, if the motion for adjournment were carried, it would be a vote of censure on Government, following the usual English Parliamentary practice. Therefore, by persisting in pressing his motion, he is if, the House, agrees, in a position formally to condemn the action of Government. That position, Sir, I can clearly understand when there is a definite charge of any kind against the Government. It is a reasonable and proper line for the House to take if it finds it has any reason to find fault with Government on any ascertained fact on account of any failure of policy. The Honourable Member who introduced the motion imputed no blame to Government. But the Honourable Member who has just spoken, while he has not himself openly suggested that Government—either the Punjab Government or the Government of India—has been in any way at fault on this case has, on the other hand, made a considerable number of veiled insinuations against some officers, whom he won't name ; he has suggested certain improper sympathies on the part of certain high officials, whom he refuses to mention. He disclaims accurate knowledge, and deprecates discussion, but insinuates charges ; and, while he himself is unwilling that he

## APPENDIX.

[*Referred to in answer to Question No. 89 by Mr. B. Venkatapatiraju in Vol. I, No. 4 of the Legislative Assembly Debates, page 113, of 17th February 1921.*]

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 5th February 1920.

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**The Honourable Mr. W. M. Hailey :** I do not desire that this discussion should take a heated turn, but I think it is essential that when we have brought up before us a question of adjournment on a matter of public interest we should be perfectly clear that it is some matter in which Government is concerned, in which the action of the Government can be impugned, that enough of the facts are known to allow this House to pronounce its opinion on the action of Government.

**The Honourable Mr. Shafi :** It should be a matter in which the Government of India is concerned.

**The Honourable Mr. W. M. Hailey :** As my Honourable friend reminds me, it is mainly a question for us whether the Government of India is concerned. I do not think it is fair that an Honourable Member should in this House discuss the attitude of a Local Government and cast doubts on the attitude of its officials before any of the facts are known to anybody here and in conditions in which the Local Government itself and the officials can give no reply at all.

I have only one thing to say in conclusion, and it is this. I think it is the duty of the Honourable Mover of this motion to tell the House at once whether he wishes to press it or not.

**Rai Bahadur Bakshi Sohan Lal :** I do not wish to press the question. My object was to bring the matter to the notice of the Assembly.

**The Honourable Mr. W. M. Hailey :** If the Honourable Member does not wish to press it, I would suggest that the discussion be now closed, because, if it continues in this strain, if the names of persons are brought in about whose actions we at present know nothing for certain, but whose conduct may be subsequently called into question, I say that the House will find itself in an error which it is likely to regret.

**Mr. Mahmood S'Chamnad :** Sir, I beg to submit that there is nothing in this motion which this Assembly can do. It is a matter purely for the executive to deal with. Therefore, I think that the discussion may now be closed.

**Rai J. N. Majumdar Bahadur :** Sir, already we have had sufficient discussion on the matter. The Local Government and the Government of India have done their best on the matter under discussion. We know what the exact position is. The Government of India could not do better; neither the Local Government can do anything better. Certain persons are being tried. The Punjab Government has taken steps to see that no further outrages take place. I think that the matter might be safely left to the Government of the Punjab and that the discussion might now be stopped. I request the Honourable the President to take such steps as may be necessary to close the discussion.

[Bhai Man Singh.]

least as large a number of the opposite side. Taking all these facts into consideration, I submit that it was a horrible incident and I would request the Government to take very strong steps to bring the guilty parties to justice. I say that those people who were killed should be avenged, and if any attempt is made to hush up the matter on account of the Mahant or his party's influence, it would be very dangerous for the peace and order of the country. I would, therefore, request my Honourable friend and the Government to take

**The Honourable the President:** This House stands adjourned till March the 1st, at 11 A.M.

**Mr. Jamnadas Dwarkadas:** May I, Sir, rise to a point of order... There is a meeting on the 26th for the election of the Standing Finance Committee.

**The Honourable the President:** Order, order. There is a meeting in this Chamber, but not of this Assembly for the election of members to two Committees. I may point out for the information of the House, that the Statute provides for the election by non-official Members of this Assembly of members to the Public Accounts Committee. Therefore, any meeting for that purpose cannot be a meeting of the Assembly. Although there is no Statutory provision for the election of the Finance Committee, as the Assembly is aware, I have decided to apply the election procedure of the Public Accounts Committee to it also.

The Assembly then adjourned till Tuesday, the 1st March 1921.

## APPENDIX.

[Referred to in answer to Question No. 89 by Mr. B. Venkatapatiraju in Vol. I, No. 4 of the Legislative Assembly Debates, page 113, of 17th February 1921.]

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 5th February 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>BOMBAY—contd.</b>	
<i>Immediates.</i>	£	<i>Immediates—contd.</i>	£
International Banking Corporation.	27,000	W. & A. Graham & Co. . . . .	10,000
King Hamilton & Co. . . . .	10,000	Cox & Co. . . . .	20,000
Cox & Co. . . . .	80,000	Eastern Bank . . . . .	79,000
Ralli Brothers . . . . .	16,000	F. Spinner & Co. . . . .	10,000
Macneill & Co. . . . .	10,000	Mercantile Bank of India . . . . .	10,000
Gillanders Arbuthnot & Co. . . . .	10,000	International Banking Corporation.	50,000
Grace Brothers (India) . . . . .	10,000	E. D. Sassoon & Co. . . . .	98,000
Tata Industrial Bank . . . . .	16,000	Forbes, Forbes Campbell & Co. . . . .	10,000
Mercantile Bank of India . . . . .	106,000	C. Boggiano & Co. . . . .	10,000
Central Bank of India . . . . .	58,000	Bank of Taiwan . . . . .	98,000
Balmer Lawrie & Co. . . . .	10,000	Tata Industrial Bank . . . . .	25,000
Yokohama Specie Bank . . . . .	80,000	L. Puckley . . . . .	10,000
Hongkong and Shanghai Banking Corporation.	106,000	Tyabally Ebhranjli . . . . .	10,000
Senda Barnett & Co. . . . .	10,000	Dadiba Merwanji Dalal . . . . .	10,000
Eastern Bank . . . . .	27,000	J. Keenan . . . . .	10,000
Netherlands Trading Society of Rangoon.	10,000	Owen & Okell . . . . .	10,000
National Bank of India . . . . .	80,000	Sitaldas Tirathdas . . . . .	10,000
Mackinnon Mackenzie & Co. . . . .	19,000	R. D. Hemden . . . . .	10,000
		J. J. Sopher . . . . .	10,000
		Italian Motor Car Co. . . . .	10,000
		W. Crowder & Co. . . . .	10,000
<i>Deferreds.</i>		<i>Deferreds.</i>	
Chartered Bank of India, Australia & China.	106,000	King, King & Co. . . . .	10,000
Andrew Yule & Co. . . . .	10,000	Sumitomo Bank . . . . .	10,000
R. S. Newling, C-Alliance Bank of Simla.	10,000	National Bank of India . . . . .	25,000
Alliance Bank of Simla . . . . .	58,000	Thomas Cook & Son . . . . .	10,000
<b>Total</b> . . . . .	<b>859,000</b>	Comptoir National d'Escompte de Paris.	25,000
<b>BOMBAY.</b>		Imperial Bank of Persia . . . . .	50,000
<i>Immediates.</i>		Bombay, Burma Trading Corporation.	10,000
Chartered Bank of India, etc. . . . .	50,000	Wallace & Co. . . . .	10,000
King, King & Co. . . . .	10,000	Bombay Co., Ltd. . . . .	10,000
Central Bank of India . . . . .	98,000	Sassoon J. David & Co. . . . .	10,000
Mr. Nissim I. Bekhor . . . . .	15,000	Grindley & Co. . . . .	10,000
National Bank of India . . . . .	25,000	Langby & Co. . . . .	10,000
Hong Kong & Shanghai Banking Corporation.	74,000	Ewart Latham & Co. . . . .	10,000
Thomas Cook & Son . . . . .	10,000	Cowasji Dinshaw & Bros. . . . .	10,000
Yokohama Specie Bank . . . . .	50,000	Killick Nixon & Co. . . . .	10,000
		Kharshedji Limji . . . . .	10,000
		Bombay Cycle & Motor Agency Co., Ltd.	10,000
		Clubwalla & Co. . . . .	10,000
		<b>Total</b> . . . . .	<b>1,102,000</b>

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 12th February 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>MADRAS.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>		<i>Deferreds.</i>	
Chartered Bank of India, Australia and China.	4,000	Bank of Bengal . . . . .	10,000
Mercantile Bank of India . . . .	8,000	Grindlay & Co. . . . .	10,000
		Becker, Gray & Co. . . . .	10,000
<i>Deferreds.</i>		King, Hamilton & Co. . . . .	10,000
National Bank of India . . . . .	27,000	Howeson Bros., Ltd. . . . .	10,000
		J. C. Duffus & Co. . . . .	10,000
		Petrocochino Brothers . . . . .	10,000
Total . . . . .	39,000	Mr. Gullingridge of Messrs. Norman Brothers.	10,000
		G. B. Deskin, Esq. . . . .	10,000
<b>CALCUTTA.</b>		Alliance Bank of Simla . . . . .	108,000
<i>Immediates.</i>		Chartered Bank of India, Australia and China.	10,000
Messrs. Burn & Co. . . . .	10,000	National Bank of India . . . . .	11,000
" King, Hamilton & Co. . . . .	10,000	Gillanders, Arbuthnot & Co. . . . .	10,000
" Sewpersad Garodea . . . . .	10,000		
" J. F. Madan . . . . .	10,000	Total . . . . .	3,472,000
" Balli Brothers . . . . .	55,000		
E. R. Hantley, Esq. . . . .	10,000	<b>BOMBAY.</b>	
Messrs. Pigott Chapman & Co. . . . .	10,000	<i>Immediates.</i>	
G. H. Davis, Esq. . . . .	10,000	Chartered Bank of India, etc. . . . .	79,000
Messrs. Cox & Co. . . . .	438,000	Hongkong and Shanghai Banking Corporation.	261,000
" Taylor, Chamria & Sons . . . . .	10,000	International Banking Corporation . . . . .	52,000
Rampurap Chamaria . . . . .	10,000	Imperial Bank of Persia . . . . .	31,000
Doorgaprasad Chamaria . . . . .	10,000	Eastern Bank . . . . .	45,000
Messrs. Ashworth, Taylor & Co. . . . .	10,000	Yokohama Specie Bank . . . . .	62,000
Tata Industrial Bank . . . . .	11,000	Mercantile Bank of India . . . . .	10,000
Messrs. Gunesdas Hurdutroy & Co. . . . .	10,000	National Bank of India . . . . .	20,000
" Hurdutroy Chamaria & Co. . . . .	10,000	Central Bank of India . . . . .	26,000
A. Mair, Esq. . . . .	10,000	Mr. Dadiba Merwarji Dalal . . . . .	10,000
Pathadroy Churiwala . . . . .	10,000	" Edalji Musserwanji . . . . .	10,000
International Banking Corporation . . . . .	544,000	" Hormasji Framji . . . . .	10,000
Harold W. Newby, Esq. . . . .	10,000	" Rustomji Navroji . . . . .	10,000
Eastern Bank . . . . .	544,000	" M. A. Dubash . . . . .	10,000
Grace Bros. (India) . . . . .	22,000	Messrs. Owen & Okell . . . . .	10,000
Mercantile Bank of India . . . . .	82,000	Bank of Taiwan . . . . .	813,000
Soniram Jeetmal . . . . .	10,000	Mr. Bhagwandas Hiralal . . . . .	10,000
Balmer, Lawrie & Co. . . . .	10,000	" Vishnu Janardhan . . . . .	10,000
A. H. Stuart, Esq. . . . .	10,000	Messrs. M. D. Gandhi & Co. . . . .	10,000
Chartered Bank of India, Australia and China.	327,000	" Cox & Co. . . . .	15,000
H. E. Moon, Esq. . . . .	16,000	" Thos. Cook & Son . . . . .	10,000
G. S. Apear, Esq. . . . .	108,000	" King, King & Co. . . . .	10,000
Shaw, Wallace & Co. . . . .	108,000	" E. D. Sassoon & Co. . . . .	10,000
Yokohama Specie Bank . . . . .	55,000	" G. Tattersall & Co. . . . .	10,000
Hongkong and Shanghai Banking Corporation.	544,000	" Turner, Morrison & Co. . . . .	10,000
British India Steam Navigation Co., Ltd. . . . .	16,000	" E. Spinner & Co. . . . .	10,000
E. Meyer & Co. . . . .	30,000	" Killick, Nixon & Co. . . . .	10,000
National Bank of India . . . . .	152,000	" W. A. Graham & Co. . . . .	12,000

**List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 12th February 1920—contd.**

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—contd.</b>	<b>£</b>	<b>BOMBAY—contd.</b>	<b>£</b>
<i>Immediates—contd.</i>		<i>Deferreds—contd.</i>	
Mr. Nissim Miery . . . .		Messrs. Thos. Cook & Son . . . .	10,000
" Abdulla Binjamin . . . .	10,000	" Killick, Nixon & Co. . . .	10,000
" H. N. Rau . . . .	10,000	" Bombay Co., Ltd. . . .	20,000
" Nissim I. Bekhor . . . .	10,000	" Wallace Co., Ltd. . . .	10,000
" Isaac Hardoon . . . .	10,000	Fazalbhoy Mills . . . .	10,000
Messrs. Ralli Brothers . . . .	10,000	Messrs. Currimbhoy Mills . . . .	10,000
" Dinshaw Bhikaji Khan & Co. . . .	52,000	" Ewart, Latham & Co. . . .	10,000
" Forbes, Forbes, Campbell & Co. . . .	10,000	South British Insurance Company . . . .	10,000
	31,000	Sir Robert Aitken, Kt. . . .	10,000
Mr. Sitaldas Tirathdas . . . .		Messrs. Girdlay & Co. . . .	10,000
Mr. Mulchand Tirathdas . . . .	10,000		
Tata Industrial Bank . . . .	10,000	Total . . . .	1,472,000
Mr. S. R. Bomanji . . . .	10,000		
" K. H. Doctor . . . .	10,000	<b>MADRAS.</b>	
" K. K. Ashburner . . . .	10,000	<i>Immediates.</i>	
" Jannadas Mathradas . . . .	10,000	<i>Nil.</i>	
	10,000	<i>Deferreds.</i>	
<i>Deferreds.</i>			
National Bank of India . . . .	10,000	Bank of Madras . . . .	11,000
Comptoir National D'Escompte de Paris . . . .	17,000	National Bank of India . . . .	45,000
Sumitomo Bank . . . .	26,000		
Messrs. Sassoon J. David & Co. . . .	10,000	Total . . . .	56,000

**List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 19th February 1920.**

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>	<b>£</b>	<b>CALCUTTA—contd.</b>	<b>£</b>
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Howeson Bros. . . . .	37,000	Mitsui Bussan Kaisha, Ltd. . . .	7,000
McLeod & Co. . . . .	9,000	U. M. Chaudhuri & Co. . . .	37,000
E. D. Sassoon & Co. . . . .	37,000	Central Bank of India . . . .	38,000
Soorajmull Nagarmull . . . .	5,000	Hongkong & Shanghai Banking Corporation . . . .	38,000
Wilson Hodgkinson & Co. . . .	37,000	Union Insurance Society of Canton . . . .	37,000
Dental Supply & Co., Ltd. . . .	14,000	Shaw, Wallace & Co. . . .	37,000
Chartered Bank of India . . . .	38,000	National Bank of India . . . .	38,000
Thos. Seth Apcar & Co. . . .	37,000	Hurdutroy Chamaria . . . .	19,000
Cox & Co. . . . .	38,000	Ralli Brothers . . . .	37,000
Mercantile Bank of India . . . .	38,000	E. Meyer & Co. . . .	9,000
Dwarkanadas Kedar Bux . . . .	19,000	E. Meyer, Esq. . . .	9,000
D. Easton & Co. . . . .	37,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 19th February 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>CALCUTTA—contd.</b>		<b>BOMBAY—contd.</b>	
<i>Immediates—contd.</i>		<i>Immediates—contd.</i>	
H. B. Norton, Esq. . . . .	37,000	Mr. S. N. Ponchkhawalla . . . . .	37,000
The Development Corporation of India . . . . .	37,000	The Honourable Mr. Phiroze C. Sethna . . . . .	37,000
Hopes, Ltd. . . . .	37,000	Lt.-Col. Leonard Hirsch, I.M.S. . . . .	6,000
Premier Oil Co. of India . . . . .	37,000	Messrs. Forbes, Forbes, Campbell & Co. . . . .	37,000
Alliance Bank of Simla . . . . .	38,000	Bank of Taiwan . . . . .	37,000
International Banking Corporation . . . . .	38,000	Messrs. K. Byramji & Co. . . . .	19,000
Grace Brothers . . . . .	11,000	" Dinshaw Bhikaji Khan & Co. . . . .	37,000
Taylor, Chamria Sons, Ltd. . . . .	37,000		
Tata Industrial Bank . . . . .	38,000		
Yokohama Specie Bank . . . . .	29,000		
		Total . . . . .	812,000
Total . . . . .	991,000		
<i>Deferreds.</i>		<i>Deferreds.</i>	
Bank of Bengal . . . . .	9,000	Sumitomo Bank . . . . .	37,000
Petrucochino Brothers . . . . .	5,000	Bombay Co., Ltd. . . . .	19,000
		Mr. Dadiba Merwanji Dalal . . . . .	6,000
Total . . . . .	14,000	Total . . . . .	62,000
<b>BOMBAY.</b>		<b>MADRAS.</b>	
<i>Immediates.</i>		<i>Immediates.</i>	
Chartered Bank of India, Australia and China . . . . .	38,000	The Tata Industrial Bank, Ltd., Madras . . . . .	37,000
J. W. Thomson, Esq. . . . .	19,000	Chartered Bank of India, Australia and China, Ltd., Madras . . . . .	19,000
J. Keenan, Esq. . . . .	19,000	Messrs. Walker & Co., Madras . . . . .	9,000
A. Scott, Esq. . . . .	19,000	Bank of Madras on behalf of the Hongkong and Shanghai Banking Corporation . . . . .	7,000
Eastern Bank, Ltd. . . . .	38,000		
" a/c Calcutta Branch . . . . .	38,000		
National Bank of India . . . . .	37,000		
International Banking Corporation . . . . .	37,000		
Comptoir National d'Escompte de Paris . . . . .	37,000		
Imperial Bank of Persia . . . . .	37,000	Total . . . . .	72,000
Hongkong and Shanghai Banking Corporation . . . . .	38,000		
Mr. Nissim I. Bekhor . . . . .	19,000	<i>Deferreds.</i>	
Messrs. Cox & Co. . . . .	19,000	National Bank of India, Ltd., Madras . . . . .	37,000
" Ralli Brothers . . . . .	14,000	Messrs. Best & Co., Madras . . . . .	6,000
Mercantile Bank of India . . . . .	7,000	Messrs. Gordon, Woodroffe & Co., Madras . . . . .	6,000
Tata Industrial Bank . . . . .	38,000		
Central Bank of India . . . . .	37,000		
Messrs. Jehangir Murzban & Co. . . . .	37,000		
Mr. Motilal Kanji . . . . .	37,000		
Mr. Dhunjibhoy Dosabhooy, Proprietor, Commercial Stationery Mart. . . . .	37,000	Total . . . . .	49,000



## APPENDIX.

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 26th February 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>CALCUTTA.</b>		<b>BOMBAY—contd.</b>	
<i>Immediates.</i>		<i>Immediates—contd.</i>	
National Bank of India . . . . .	53,000	Comptoir National D'Escompte de Paris . . . . .	53,000
Alliance Bank of Simla . . . . .	53,000	Messrs. Cox & Co. . . . .	53,000
Cox & Co. . . . .	53,000	„ E. D. Sassoon & Co. . . . .	53,000
E. D. Sassoon & Co. . . . .	53,000	„ Ralli Brothers . . . . .	53,000
Mercantile Bank of India . . . . .	53,000	Eastern Bank . . . . .	5,000
Chartered Bank of India . . . . .	53,000	Imperial Bank of Persia . . . . .	8,000
International Banking Corporation . . . . .	53,000	Messrs. W. & A. Graham & Co. . . . .	8,000
Eastern Bank . . . . .	53,000	Central Bank of India . . . . .	53,000
Shaw, Wallace & Co. . . . .	53,000	Tata Industrial Bank . . . . .	53,000
Hongkong & Shanghai Banking Corporation . . . . .	53,000	Bank of Taiwan . . . . .	53,000
Tata Industrial Bank . . . . .	53,000	Messrs. Forbes, Forbes, Campbell & Co. . . . .	53,000
Yokohama Specie Bank . . . . .	40,000	Yokohama Specie Bank . . . . .	18,000
Ralli Brothers . . . . .	27,000	Mitsui Bussan Kaisha . . . . .	20,000
Bank of Bengal . . . . .	18,000	Messrs. Tata Sons, Ltd. . . . .	26,000
Sir Percy Newson of Jardine, Skinner & Co. . . . .	18,000	Persian Gulf Steam Navigation Co. . . . .	5,000
Mitsui Bussan Kaisha . . . . .	11,000	Total . . . . .	726,000
British India Steam Navigation Co. . . . .	6,000	<i>Deferreds.</i>	
Imperial Tobacco Co. . . . .	6,000	Sumitomo Bank . . . . .	5,000
King Hamilton & Co. . . . .	6,000	Bombay Co., Ltd. . . . .	5,000
McLeod & Co. . . . .	5,000	Total . . . . .	10,000
Hoare, Miller & Co. . . . .	5,000	<b>MADRAS.</b>	
Grace Brothers . . . . .	40,000	<i>Immediates.</i>	
James Scott & Sons . . . . .	10,000	Tata Industrial Bank, Ltd. . . . .	53,000
British American Corporation . . . . .	53,000	Chartered Bank of India, Australia and China, Madras . . . . .	53,000
Central Bank . . . . .	53,000	Mercantile Bank of India, Ltd., Madras . . . . .	53,000
Total . . . . .	871,000	Messrs. Walker & Co., Madras . . . . .	26,000
<i>Deferreds.</i>		Messrs. M. Jamal Moideen Sahib & Co. . . . .	26,000
King, Hamilton & Co. . . . .	6,000	Total . . . . .	211,000
Becker Gray & Co. . . . .	5,000	<b>BOMBAY.</b>	
Bank of Bengal a/c Cawnpore . . . . .	53,000	<i>Immediates.</i>	
Woollen Mills Co. . . . .	8,000	Chartered Bank of India, Australia and China . . . . .	53,000
International Banking Corporation a/c Messrs. Cowie & Co. . . . .	27,000	Hongkong & Shanghai Banking Corporation . . . . .	53,000
Bijnraj Zorawarmull Batia & Co. . . . .	27,000	International Banking Corporation . . . . .	53,000
Total . . . . .	99,000	National Bank of India . . . . .	53,000
<b>BOMBAY.</b>		<i>Deferreds.</i>	
<i>Immediates.</i>		National Bank of India, Ltd. . . . .	53,000
Chartered Bank of India, Australia and China . . . . .	53,000	Messrs. Gordon Woodroffe & Co. . . . .	16,000
Hongkong & Shanghai Banking Corporation . . . . .	53,000	Messrs. Bost & Co. . . . .	14,000
International Banking Corporation . . . . .	53,000	Total . . . . .	83,000
National Bank of India . . . . .	53,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 3rd March 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>CALCUTTA.</b>		<b>BOMBAY—contd.</b>	
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Mercantile Bank of India . . .	64,000	Chartered Bank of India, Australia & China.	64,000
Chartered Bank of India, etc. . .	64,000	Central Bank of India . . .	64,000
Central Bank of India . . .	64,000	Messrs. Forbes, Forbes, Campbell & Co.	32,000
Eastern Bank . . .	64,000	Messrs. E. D. Sassoon & Co.	32,000
International Banking Corporation	64,000	Imperial Bank of Persia . . .	32,000
Tata Industrial Bank . . .	64,000	Messrs. Cox & Co. . . .	28,000
Alliance Bank of Simla . . .	64,000	Mr. Nissim I. Bekhor . . .	16,000
Hongkong & Shanghai Banking Corporation.	64,000	Mercantile Bank of India . . .	11,000
National Bank of India . . .	64,000	Crown Spinning & Mfg. Co. . .	10,000
Yokohama Specie Bank . . .	48,000	Messrs. Thos. Cook & Son . . .	6,000
Ralli Brothers . . .	32,000	The Hon'ble Mr. Phiroze C. Sethna	6,000
Shaw, Wallace & Co. . . .	32,000	Messrs. Tata Son, Ltd. . . .	32,000
Mitsui Bussan Kaisha . . .	19,000	Mr. S. R. bomanji . . .	15,000
Grace Brothers . . .	16,000	Mitsui Bussan Kaisha, Ltd. . .	11,000
Cox & Co. . . .	16,000	Messrs. Dinshaw Bhikaji Khan & Co.	10,000
Bank of Bengal . . .	10,000		
Palmer, Lawrie & Co. . . .	10,000		
King, Hamilton & Co. . . .	6,000		
Imperial Tobacco Co. . . .	6,000		
Sir Percy Newson c/o Jardine, Skinner & Co.	16,000		
James Scott & Sons . . .	13,000		
British India Steam Navigation Co.	14,000		
		<i>Deferreds.</i>	
<i>Deferreds.</i>		Sumitomo Bank . . . . .	32,000
King, Hamilton & Co. . . .	6,000	Bombay Co., Ltd. . . . .	32,000
Graham & Co. . . . .	10,000	Bombay-Burma Trading Corporation.	13,000
Becker, Gray & Co. . . .	8,000	Bank of Baroda . . . . .	10,000
H. B. Norton . . . . .	8,000	Royal Insurance Co. . . . .	6,000
		Bank of India . . . . .	19,000
<b>Total</b> . . . . .	<b>846,000</b>	<b>Total</b> . . . . .	<b>1,052,000</b>
<b>BOMBAY.</b>		<b>MADRAS.</b>	
<i>Immediates.</i>		<i>Immediates.</i>	
Messrs. W. & A. Graham & Co. . .	64,000	Chartered Bank of India, Australia & China.	32,000
" Ralli Brothers . . . . .	64,000	Bank of Madras, Madras . . .	32,000
Hongkong & Shanghai Banking Corporation.	64,000	Mohamed Khabel Shirazi & Sons .	18,000
International Banking Corporation	64,000	M. Jamal Moideen Sahib & Co., Madras.	9,000
Eastern Bank . . . . .	64,000		
Comptoir National D'Escompte de Paris.	64,000	<i>Deferreds.</i>	
Tata Industrial Bank . . . . .	64,000	National Bank of India, Ltd., Madras.	16,000
National Bank of India . . . .	64,000		
Bank of Taiwan . . . . .	64,000	<b>Total</b> . . . . .	<b>102,000</b>

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 11th March 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>		<i>Deferreds—contd.</i>	
National Bank of India . . . . .	35,000	Andrew, Yule & Co. . . . .	5,000
Messrs. Cox & Co. . . . .	35,000	Becker, Gray & Co . . . . .	5,000
Eastern Bank . . . . .	35,000	Pigott, Chapman & Co. a/c Cowie & Co. . . . .	5,000
Mercantile Bank . . . . .	35,000		
Hongkong & Shanghai Banking Corporation. . . . .	35,000	<b>Total</b> . . . . .	<b>884,000</b>
International Banking Corporation . . . . .	35,000		
Alliance Bank of Simla . . . . .	35,000	<b>BOMBAY.</b>	
Central Bank of India . . . . .	35,000	<i>Immediates.</i>	
Allahabad Bank, Ltd. . . . .	35,000	Messrs. W. & A. Graham & Co. . . . .	35,000
Grindlay & Co. . . . .	35,000	Hongkong & Shanghai Banking Corporation. . . . .	35,000
Chartered Bank of India, Australia & China. . . . .	35,000	International Banking Corporation. . . . .	35,000
Tata Industrial Bank. . . . .	35,000	Messrs. Ralli Brothers . . . . .	35,000
Shaw, Wallace & Co. . . . .	35,000	Messrs. Cox & Co. . . . .	35,000
Grace Brothers . . . . .	35,000	Mercantile Bank of India . . . . .	35,000
Yokohama Specie Bank . . . . .	32,000	Messrs. E. D. Sassoon & Co. . . . .	35,000
Turner, Morrison & Co. . . . .	19,000	Tata Industrial Bank . . . . .	35,000
International Banking Corporation a/c Biascewar Hargobind. . . . .	18,000	H. H. the Agha Khan . . . . .	35,000
Ralli Brothers . . . . .	18,000	Comptoir National d'Escompte de Paris. . . . .	35,000
McLeod & Co. . . . .	18,000	Eastern Bank . . . . .	35,000
Ashworth, Taylor & Co. . . . .	17,000	Tata Sons, Ltd. . . . .	35,000
Port Commissioners, Calcutta . . . . .	13,000	Central Bank of India . . . . .	35,000
Sir Percy Newson o/o Jardine, Skinner & Co. . . . .	13,000	Imperial Bank of Persia . . . . .	35,000
E. D. Sassoon & Co. . . . .	12,000	National Bank of India . . . . .	35,000
King, Hamilton & Co. . . . .	11,000	Mr. F. E. Dinshaw . . . . .	35,000
Kerr, Tarruck & Co. . . . .	10,000	Bank of Taiwan . . . . .	35,000
Mitsui Bussan Kaisha . . . . .	10,000	Chartered Bank of India, Australia & China. . . . .	35,000
Macneill & Co. . . . .	9,000	Yokohama Specie Bank . . . . .	27,000
British India Steam Navigation Company. . . . .	9,000	National Financing & Commission Corporation. . . . .	21,000
Balmer, Lawrie & Co. . . . .	9,000	Bombay Electric Supply & Tramway Co. . . . .	21,000
Graham & Co. . . . .	9,000	Mr. Nissim I. Bekhor . . . . .	18,000
E. Meyer & Co., Ltd. . . . .	9,000	Messrs. M. B. Ghandi & Co. . . . .	13,000
Birla Brothers . . . . .	9,000	Mitsui Bussan Kaisha . . . . .	12,000
James Scott & Sons . . . . .	9,000	Messrs. Forbes, Forbes, Campbell & Co. . . . .	9,000
Graindage, Moir & Co. . . . .	9,000	Messrs. Dinshaw Bhikaji Khan & Co. . . . .	9,000
Bird & Co. . . . .	9,000	Messrs. Cowasji Dinshaw and Brothers. . . . .	9,000
Bank of Bengal . . . . .	9,000	Messrs. Leonard Rosenthan & Freres. . . . .	9,000
Thomas Duff & Co. . . . .	9,000	Captain R. E. Sassoon . . . . .	9,000
Jessop & Co. . . . .	7,000	Hon. Mr. Phiroze C. Sethna . . . . .	9,000
M. M. Isphani & Sons . . . . .	7,000	Messrs. Merwanjee & Sons . . . . .	8,000
Hukum Chand Mills . . . . .	7,000		
E. Moyer, Esq. . . . .	5,000		
<i>Deferreds.</i>			
Petrocchino Brothers . . . . .	7,000		
H. B. Norton (Captain) . . . . .	6,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 11th March 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>	<b>£</b>	<b>MADRAS.</b>	<b>£</b>
<i>Immediates—contd.</i>		<i>Immediates.</i>	
National Bank of India, Delhi . . . . .	7,000	The Mercantile Bank of India, Ltd., Madras . . . . .	35,000
Messrs. Promchand Tribhawan & Co. . . . .	5,000	Chartered Bank of India, Australia and China, Madras . . . . .	35,000
Crown Spinning & Manufacturing Co., Ltd. . . . .	5,000	Bank of Madras on behalf of the Hongkong and Shanghai Banking Corporation, Rangoon Branch . . . . .	35,000
<i>Deferreds.</i>		Bank of Madras . . . . .	35,000
Bank of Bombay, Bombay . . . . .	35,000	Messrs. Walker & Co., Madras . . . . .	18,000
Bombay Co., Ltd. . . . .	35,000	Messrs. Mahomed Khalul Shirazi & Sons . . . . .	8,000
Messrs. Currimbhoy Ebrahim & Sons . . . . .	21,000	<i>Deferreds.</i>	
Bank of Baroda . . . . .	11,000	National Bank of India, Ltd. . . . .	35,000
Bank of India . . . . .	11,000		
Sumitomo Bank . . . . .	11,000		
Bombay-Burma Trading Corporation . . . . .	9,000		
Ramanlal Kesheolal & Co. . . . .	6,000		
Assar Virji Mills, Ltd. . . . .	5,000		
<b>Total . . . . .</b>	<b>965,000</b>	<b>Total . . . . .</b>	<b>201,000</b>

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 18th March 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>	<b>£</b>	<b>CALCUTTA—<i>contd.</i></b>	<b>£</b>
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Mercantile Bank of India . . . . .	27,000	King, Hamilton & Co. . . . .	27,000
Eastern Bank, Ltd. . . . .	27,000	Allen Bros. & Co. . . . .	27,000
International Banking Corpn. . . . .	27,000	Becker Grey & Co. . . . .	27,000
Chartered Bank of India, Australia and China . . . . .	27,000	Shaw, Wallace & Co. . . . .	27,000
National Bank of India . . . . .	27,000	Messrs. Ralli Bros. . . . .	27,000
Alliance Bank of Simla . . . . .	27,000	Ashworth, Taylor & Co. . . . .	27,000
Tata Industrial Bank . . . . .	27,000	Grace Brothers . . . . .	27,000
Allahabad Bank, Ltd. . . . .	27,000	Begg, Dunlop & Co. . . . .	27,000
Messrs. Cox & Co. . . . .	27,000	Union Insurance Society of Canton . . . . .	27,000
Hongkong & Shanghai Banking Corporation . . . . .	27,000	Turner, Morrison & Co. . . . .	15,000
Central Bank of India . . . . .	27,000	McLeod Moir & Co. . . . .	18,000
Yokohama Specie Bank . . . . .	27,000	Grandage, Moir & Co. . . . .	18,000
		International Banking Corporation a/c Motilal Halwasiya . . . . .	18,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 18th March 1920 - *contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>CALCUTTA—contd.</b>		<b>BOMBAY—contd.</b>	
<i>Immediates—contd.</i>		<i>Immediates—contd.</i>	
James Scott & Sons . . . . .	13,000	Messrs. Tata Sons, Ltd. . . . .	27,000
Seth Sukhlall Chandanmal . . . . .	13,000	Central Bank of India . . . . .	27,000
E. D. Sassoon & Co. . . . .	12,000	Hongkong & Shanghai Banking Corporation . . . . .	27,000
Mitsui Bussan Kaisha . . . . .	11,000	Imperial Bank of Persia . . . . .	27,000
E. Meyer & Co. . . . .	11,000	Mercantile Bank of India . . . . .	27,000
Jessop & Co. . . . .	10,000	Bank of Baroda . . . . .	27,000
Kerr, Tarruck & Co. . . . .	10,000	International Banking Corporation . . . . .	27,000
Hankumhand Mills . . . . .	10,000	H. H. Sultan Mahomed Shah Aga Khan . . . . .	27,000
Sir Percy Newson, Kt. . . . .	9,000	Tata Industrial Bank . . . . .	27,000
M. M. Isphahani & Sons . . . . .	6,000	Mr. F. E. Dinshaw . . . . .	27,000
Bank of Bengal . . . . .	6,000	„ Nissim I. Bekhor . . . . .	16,000
Port Commissioners, Calcutta . . . . .	6,000	Yokohama Specie Bank . . . . .	16,000
Birla Bros. . . . .	6,000	National Financing & Commission Corporation . . . . .	15,000
Bird & Co. . . . .	6,000	Messrs. J. & F. Graham & Co., Rangoon . . . . .	13,000
F. W. Hailgers & Co. . . . .	6,000	Messrs. Cowasjee Dinshaw & Bros. . . . .	13,000
E. Meyer, Esq. . . . .	6,000	Messrs. Ralli Bros. . . . .	13,000
B. Steel & Co. . . . .	6,000	The Hon'ble Mr. Phiroze C. Sethna . . . . .	13,000
Burma Oil Co. . . . .	6,000	Mr. R. H. Parker . . . . .	13,000
		Mr. L. D. L. Buckley . . . . .	13,000
<i>Deferreds.</i>		Messrs. Premchand Trivhyan & Co. . . . .	9,000
International Banking Corpn. a/c C. R. Cowie & Co., Rangoon . . . . .	13,000	Mitsui Bussan Kaisha, Ltd. . . . .	8,000
Seth Sukhlall Chandanmal . . . . .	13,000	National Bank of India, Delhi . . . . .	8,000
M. A. Sassoon . . . . .	9,000	Ralli Bros., Karachi . . . . .	8,000
Binjraj Zorawarmull Batia . . . . .	9,000	Western India Spg. & Mfg. Co. . . . .	7,000
Andrew Yule & Co. . . . .	5,000	Bombay Dyeing & Mfg. Co., Ltd. . . . .	7,000
J. C. Galetoun . . . . .	5,000	Messrs. Dinshaw Bhikaji Khan & Co. . . . .	7,000
Petrocochino Bros. . . . .	5,000	Messrs. Leonard Rosenthal & Freres . . . . .	7,000
Total . . . . .	833,000	Mr. A. B. Cursetjee Mancharji . . . . .	7,000
<b>BOMBAY.</b>		Kanji Dharamsoy Sons & Co. . . . .	7,000
<i>Immediates.</i>		Crown Spg. & Mfg. Co., Ltd. . . . .	7,000
Mr. S. R. Bomanjee . . . . .	26,000	Mr. Dadibai Merwanjee Dalal . . . . .	6,000
Messrs. W. & A. Graham & Co. . . . .	26,000	Messrs. Thomas Cook & Son . . . . .	5,000
Bank of Bombay, Bombay . . . . .	27,000		
Chartered Bank of India, Australia & China . . . . .	27,000	<b>BOMBAY.</b>	
Messrs. Cox & Co. . . . .	26,000	<i>Deferreds.</i>	
Eastern Bank . . . . .	27,000	Bombay Co., Ltd. . . . .	27,000
Bank of Taiwan . . . . .	26,000	Messrs. Currimbhoy Ebrahim & Sons . . . . .	17,000
Messrs. Merwanjee & Sons . . . . .	27,000	British Burma Petroleum Co. . . . .	13,000
Comptoir National d'Escompte de Paris . . . . .	27,000	Sumitomo Bank . . . . .	13,000
Messrs. M. B. Ghandhi & Co. . . . .	26,000	Messrs. Duncan Stratton & Co. . . . .	10,000
Messrs. Tata Sons & Co. . . . .	27,000	Bombay-Burma Trading Corpn. . . . .	10,000
Alliance Bank of Simla . . . . .	27,000	Mr. W. Reid . . . . .	7,000
Messrs. E. D. Sassoon & Co. . . . .	27,000	Messrs. Damodar Govindji & Co. . . . .	6,000
Captain R. E. Sassoon . . . . .	27,000	Total . . . . .	964,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 18th March 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>MADRAS.</b>		<b>MADRAS—contd.</b>	
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Chartered Bank of India, Australia and China, Madras.	27,000	Messrs. W. A. Beardsell & Co., Madras.	12,000
The Mercantile Bank of India, Madras.	27,000	The Tata Industrial Bank, Ltd., Madras.	11,000
Bank of Madras, Madras	27,000	Messrs. Mohamed Khabel Shirazi & Sons, Madras.	5,000
Bank of Madras, Madras, on behalf of the Hongkong and Shanghai Banking Corpn., Rangoon Branch.	27,000		
Messrs. Walker & Co., Madras	18,000	<i>Deferreds.</i>	
Mr. Jamal Moideen Sahib & Co., Madras.	18,000	National Bank of India, Madras	27,000
Messrs. Gordon Woodrooffe & Co., Madras.	18,000	Total	208,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 25th March 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Yokohama Specie Bank	36,000	Jessop & Co.	18,000
Cox & Co.	36,000	Ralli Brothers	54,000
National Bank of India	72,000	Mackinnon Mackenzie & Co.	11,000
International Banking Corporation	18,000	Grace Brothers	30,000
Grandage Moir & Co.	7,000	Chartered Bank of India, Australia and China.	72,000
Central Bank of India	36,000	Alliance Bank of Simla	36,000
Kerr, Tarruck & Co.	10,000	Mitsui Bussan Kaisha	15,000
E. Meyer & Co., Ltd.	11,000	Hurdotroy Chamria & Co.	9,000
Mercantile Bank of India	72,000	Tata Industrial Bank	18,000
Hukumchand Mills, Ltd.	16,000		
Birla Brothers	7,000	<b>CALCUTTA.</b>	
E. D. Sassoon & Co.	27,000	<i>Deferreds.</i>	
Hongkong and Shanghai Banking Corporation.	72,000	Binraj Zorawarmull Batia & Co.	18,000
Bank of Bengal	18,000	C. R. Cowie & Co. c/o International Banking Corporation.	7,000
Bank of Bengal a/c Hukumchand	13,000	Total	886,000
Hukumchand.			
Eastern Bank	72,000		
McLeod & Co.	11,000		
Mitsui Bussan Kaisha	17,000		
James Scott & Sons	7,000		

List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 25th March 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		
<b>BOMBAY.</b>		<b>BOMBAY—<i>contd.</i></b>	
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Imperial Bank of Persia . . . . .	36,000	Tata Industrial Bank . . . . .	40,000
Messrs. Tata Sons, Ltd. . . . .	30,000	Messrs. M. B. Ghandi & Co. . . . .	15,000
Bank of Taiwan . . . . .	72,000	Crown Spinning and Manufacturing Co. . . . .	8,000
Messrs. W. & A. Graham & Co. . . . .	36,000	Mercantile Bank of India . . . . .	18,000
Bombay Dyeing and Manufacturing Co. . . . .	9,000	Western India Spinning & Manufacturing Co. . . . .	13,000
Mitsui Bussan Kaisha . . . . .	72,000		
International Banking Corpn. . . . .	72,000	<i>Deferreds.</i>	
Mr. Dadibai Merwanjee Dalal . . . . .	7,000	Currimbhoy Ebrahim & Sons . . . . .	16,000
Messrs. Merwanjee & Sons . . . . .	72,000	British-Burma Petroleum Co. . . . .	11,000
Yokohama Specie Bank . . . . .	52,000	Sumitomo Bank . . . . .	9,000
Messrs. E. D. Sassoon & Co. . . . .	36,000	Bank of Baroda . . . . .	9,000
National Bank of India . . . . .	72,000	Bombay Company, Ltd. . . . .	29,000
Messrs. Cowasjee Dinshaw and Brothers. . . . .	20,000		
Chartered Bank of India, Australia and China. . . . .	72,000	Total . . . . .	1,123,000
Eastern Bank . . . . .	72,000		
National Financing and Commission Corporation. . . . .	9,000		
Hongkong and Shanghai Banking Corporation. . . . .	18,000	<b>MADRAS.</b>	
Bank of Bombay, Bombay . . . . .	36,000	<i>Immediates.</i>	
Central Bank of India . . . . .	25,000	The Tata Industrial Bank, Ltd., Madras. . . . .	13,000
Messrs. Cox & Co. . . . .	18,000		
Messrs. Premchand Tribhown & Co. . . . .	10,000	<i>Deferreds.</i>	
Messrs. Thomas Cook & Sons . . . . .	7,000	National Bank of India, Ltd., Madras. . . . .	28,000
Comptoir National d'Escompte de Paris. . . . .	54,000		
Messrs. Cox & Co., Karachi . . . . .	7,000	Total . . . . .	41,000
Mr. Nissim I. Bekhor . . . . .	12,000		
H. H. Sir Sultan Mahomed Shah Aga Khan. . . . .	18,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 31st March 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>	<b>£</b>	<b>BOMBAY—contd.</b>	<b>£</b>
<i>Immediates.</i>		<i>Immediates—contd.</i>	
E. D. Sassoon & Co. . . . .	34,000	Hongkong & Shanghai Banking Corporation.	26,000
E. Meyer & Co. . . . .	17,000	Sumitomo Bank . . . . .	17,000
Kerr Tarruck & Co. . . . .	13,000	Messrs. Premchand Tribhovan & Co.	16,000
Mercantile Bank of India . . . .	115,000	Messrs. Thomas Cook & Son . . .	14,000
Eastern Bank . . . . .	115,000	Bombay Dyeing & Manufacturing Co., Ltd.	14,000
Chartered Bank of India, Australia & China.	115,000	Western India Spinning & Manufacturing Co.	12,000
International Banking Corporation.	57,000	Crown Spinning & Manufacturing Co.	11,000
Cox & Co. . . . .	115,000	Mr. Nissim I Bekhor . . . . .	10,000
Grace Brothers . . . . .	34,000	Messrs. Owen & Okell . . . . .	6,000
Birla Brothers . . . . .	11,000	Tata Industrial Bank . . . . .	29,000
Balli Brothers . . . . .	43,000		
Yokohama Specie Bank . . . . .	46,000		
Central Bank of India . . . . .	46,000		
Hongkong & Shanghai Banking Corporation.	115,000		
Union Insurance Society of Canton, Ltd.	57,000		
Jessop & Co. . . . .	5,000	<i>Deferreds.</i>	
Alliance Bank of Simla . . . . .	86,000	Messrs. Currimbhoy Ebrahim & Sons	29,000
Hurdutroy Chamria Bahadur & Co.	23,000	British Burma Petroleum & Co. . .	24,000
National Bank of India . . . . .	86,000	Bank of Baroda . . . . .	17,000
Mitsui Bussan Kaisha . . . . .	51,000		
		<b>Total</b> . . . . .	<b>698,000</b>
<i>Deferreds.</i>			
International Banking Corporation s/c Cowie & Co.	17,000	<b>MADRAS.</b>	
Binjraj Zorawarmull Batia & Co. .	8,000	<i>Immediates.</i>	
<b>Total</b> . . . . .	<b>1,209,000</b>	The Tata Industrial Bank, Ltd., Madras.	15,000
<b>BOMBAY.</b>		Chartered Bank of India, Australia & China, Madras.	6,000
<i>Immediates.</i>		Bank of Madras, Madras, on behalf of the Hongkong & Shanghai Banking Corporation, Rangoon Branch.	6,000
Chartered Bank of India, Australia and China.	115,000	Bank of Madras, Madras . . . . .	6,000
Mitsui Bussan Kaisha . . . . .	115,000		
Messrs. M. B. Ghandhi & Co. . . .	86,000	<i>Deferreds.</i>	
" E. D. Sassoon & Co. . . . .	58,000	National Bank of India, Ltd., Madras.	48,000
Comptoir National d'Escompte de Paris.	43,000	<b>Total</b> . . . . .	<b>81,000</b>
Messrs. Cowasjee Dinshaw & Brothers.	29,000		
Messrs. Cox & Co. . . . .	27,000		



List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 8th April 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>	<b>£</b>	<b>BOMBAY—contd.</b>	<b>£</b>
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Burma Oil Co. . . . .	22,000	Bank of Bombay . . . . .	72,000
Binraj Zorawarmull Batia & Co. . .	18,000	Eastern Bank . . . . .	60,000
Kerr, Tarruck & Co. . . . .	24,000	Bank of Taiwan . . . . .	241,000
Hongkong & Shanghai Banking Corporation.	120,000	Central Bank of India . . . . .	24,000
Eastern Bank . . . . .	198,000	Comptoir National d'Escompte de Paris . . . . .	12,000
National Bank of India . . . . .	80,000	Sumitomo Bank . . . . .	24,000
Mercantile Bank of India . . . . .	60,000	Imperial Bank of Persia . . . . .	86,000
Cox & Co. . . . .	80,000	Mr. Nissim I. Bekhor . . . . .	12,000
Alliance Bank of Simla . . . . .	90,000	National Financing & Commission Corporation.	27,000
Chartered Bank of India, Australia & China.	60,000		
<i>Deferreds.</i>		<i>Deferreds.</i>	
George Henderson & Co. . . . .	6,000	Messrs. Currimbhoy Ebrahim & Sons.	60,000
Alliance Bank of Simla . . . . .	30,000	Bombay Woollen Manufacturing Co.	9,000
Total . . . . .	683,000	Yokohama Specie Bank . . . . .	86,000
<b>BOMBAY.</b>		Bombay Company, Ltd. . . . .	12,000
<i>Immediates.</i>		Bank of Baroda . . . . .	24,000
Messrs. W. & A. Graham & Co. . .	30,000	Total . . . . .	1,233,000
„ E. D. Sassoon & Co. . . . .	12,000	<b>MADRAS.</b>	
Mitsui Bussan Kaisha . . . . .	241,000	<i>Immediates.</i>	
International Banking Corp'n. . . .	121,000	Chartered Bank of India, Australia & China . . . . .	24,000
National Bank of India . . . . .	80,000	<i>Deferreds.</i>	
Hongkong & Shanghai Banking Corporation.	24,000	National Bank of India . . . . .	60,000
Mercantile Bank of India . . . . .	80,000	Total . . . . .	84,000
Chartered Bank of India, Australia & China.	96,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 15th April 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>CALCUTTA.</b>		<b>BOMBAY—contd.</b>	
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Burma Oil Company . . . . .	18,000	Mr. Dediba Merwanjee Dalal . . . . .	9,000
Eastern Bank . . . . .	84,000	Mitsui Bussan Kaisha . . . . .	84,000
Alliance Bank of Simla, Ltd. . . . .	63,000	Central Bank of India . . . . .	21,000
Kerr, Tarruck & Co. . . . .	10,000	Tata Sons, Ltd. . . . .	25,000
E. Meyer & Co. . . . .	18,000	Messrs. E. D. Sassoon & Co. . . . .	84,000
Cox & Co. . . . .	84,000	Mr. Nissim I. Bekhor . . . . .	19,000
Binraj Zorawarmull Batia & Co. . . . .	6,000	International Banking Corporation . . . . .	42,000
Ralli Brothers . . . . .	25,000	Bombay Dyeing & Mfg. Co., Ltd. . . . .	6,000
Chartered Bank of India, Australia & China. . . . .	84,000	Messrs. W. & A. Graham & Co. . . . .	52,000
Yokohama Specie Bank . . . . .	84,000	Imperial Bank of Persia . . . . .	42,000
Sarupchand Hukumchand . . . . .	6,000	Bank of Bombay . . . . .	25,000
Johurmull Gambhurmull . . . . .	6,000	Mercantile Bank of India . . . . .	42,000
Tata Industrial Bank . . . . .	42,000	Yokohama Specie Bank . . . . .	42,000
Hongkong & Shanghai Banking Corporation. . . . .	84,000	Total . . . . .	1,055,000
Grace Brothers . . . . .	8,000		
Mercantile Bank of India . . . . .	84,000	<b>BOMBAY.</b>	
Central Bank of India . . . . .	10,000	<i>Deferreds.</i>	
National Bank of India . . . . .	78,000	British Burma Petroleum Co. . . . .	15,000
Mitsui Bussan Kaisha . . . . .	17,000	Bombay Co., Ltd. . . . .	25,000
Total . . . . .	796,000	Messrs. Thomas Cook & Son . . . . .	18,000
		Messrs. Currimbhoy Ebrahim & Sons. . . . .	10,000
<i>Deferreds.</i>		Total . . . . .	63,000
International Banking Corporation a/c C. R. Cowie & Co. . . . .	10,000		
Total . . . . .	10,000	<b>MADRAS.</b>	
<b>BOMBAY.</b>		<i>Immediates.</i>	
<i>Immediates.</i>		Chartered Bank of India, Australia & China, Madras. . . . .	21,000
Hongkong & Shanghai Banking Corporation. . . . .	63,000	Tata Industrial Bank, Ltd., Madras . . . . .	10,000
Messrs. Forbes, Forbes, Campbell & Co. . . . .	10,000	Bank of Madras, Madras, on behalf of the Hongkong & Shanghai Banking Corporation, Rangoon Branch . . . . .	9,000
Sumitomo Bank . . . . .	14,000	Bank of Madras, Madras . . . . .	6,000
Comptoir National d'Escompte de Paris. . . . .	63,000	Total . . . . .	46,000
Messrs. Frenchand Tribhovan & Co. . . . .	7,000	<i>Deferreds.</i>	
National Bank of India . . . . .	84,000	National Bank of India, Ltd., Madras. . . . .	21,000
Chartered Bank of India, Australia & China. . . . .	84,000	W. A. Beardsell & Co., Ltd. . . . .	9,000
Eastern Bank . . . . .	52,000	Total . . . . .	30,000
Tata Industrial Bank . . . . .	68,000		
Messrs. Cox & Co. . . . .	88,000		
Bank of Taiwan . . . . .	84,000		

**List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 22nd April 1920.**

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>BOMBAY—contd.</b>	
<i>Immediates.</i>	£	<i>Immediates—contd.</i>	£
Burma Oil Company . . . . .	20,000	International Banking Corpora- tion. . . . .	34,000
National Bank of India . . . . .	68,000	Mr. Dadiba Me. Dalal . . . . .	7,000
Yokohama Specie Bank . . . . .	68,000	Sumitomo Bank . . . . .	19,000
E. D. Sassoon & Co. . . . .	22,000	Bank of Taiwan . . . . .	68,000
E. Meyer & Co. . . . .	14,000	Mr. Nissam I Bekor . . . . .	11,000
Grandage Moir & Co. . . . .	31,000	Hongkong & Shanghai Banking Corporation. . . . .	41,000
Mercantile Bank of India . . . . .	68,000	Messrs. W. & A. Graham & Co. . . . .	42,000
Kerr Tarneck & Co. . . . .	9,000	Bank of India . . . . .	26,000
Mackinnon Mackenzie & Co. . . . .	10,000	Bombay Dyeing & Manufacturing Co. . . . .	9,000
Chartered Bank of India, Australia & China. . . . .	68,000	Tata Industrial Bank, Ltd. . . . .	43,000
Eastern Bank . . . . .	68,000	Imperial Bank of Persia . . . . .	84,000
Ralli Brothers . . . . .	27,000	Eastern Bank, Ltd. . . . .	68,000
Tata Industrial Bank . . . . .	34,000	Bank of Bombay . . . . .	51,000
Bank of Bengal . . . . .	17,000	Mercantile Bank of India . . . . .	42,000
Johurnull Gumbheermull . . . . .	15,000	Yokohama Specie Bank . . . . .	51,000
Turner Morrison & Co. . . . .	10,000	Western India Spinning & Manu- facturing Co. . . . .	6,000
Hongkong & Shanghai Banking Corporation. . . . .	68,000		
Union Insurance Society of Canton . . . . .	84,000		
Hurlutroy Chamria & Co. . . . .	7,000		
Cox & Co. . . . .	68,000		
Cox & Co. a/c Binraj Zorwamull Batia. . . . .	9,000		
International Banking Corporation . . . . .	34,000		
Alliance Bank of Simla . . . . .	34,000		
Central Bank . . . . .	20,000		
Mitsui Bussan Kaisha . . . . .	80,000		
<b>Total</b> . . . . .	<b>856,000</b>	<b>Total</b> . . . . .	<b>919,000</b>
<i>Deferreds.</i>		<i>Deferreds.</i>	
International Banking Corporation a/c C. R. Cowie & Co. . . . .	10,000	Moolji Haridas Mills, Ltd. . . . .	7,000
<b>Total</b> . . . . .	<b>10,000</b>	Bombay Company, Ltd. . . . .	29,000
<b>BOMBAY.</b>		Bank of Baroda . . . . .	7,000
<i>Immediates.</i>		Currimbhoy Ebrahim & Sons . . . . .	14,000
National Bank of India . . . . .	34,000	British Burma Petroleum Co. . . . .	10,000
Messrs. E. D. Sassoon & Co. . . . .	68,000		
Messrs. Tata Sons, Ltd. . . . .	20,000		
National Bank of India, Delhi . . . . .	7,000		
Mitsui Bussan Kaisha . . . . .	51,000		
National Finance and Commission Corporation. . . . .	8,000		
Crown Spg. & Mfg. Co. . . . .	9,000		
Messrs. Forbes Forbes Campbell & Co. . . . .	8,000		
Comptoir National d' Escompte de Paris. . . . .	68,000		
Messrs. Cox & Co . . . . .	27,000		
Chartered Bank of India, Australia & China. . . . .	68,000		
		<b>Total</b> . . . . .	<b>121,000</b>
		<i>Deferreds.</i>	
		National Bank of India, Ltd., Madras . . . . .	27,000
		<b>Total</b> . . . . .	<b>27,000</b>

**List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 29th April 1920.**

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>BOMBAY--contd.</b>	
<i>Immediates.</i>	£	<i>Immediates--contd.</i>	£
Allen Bros. & Co. . . . .	19,000	National Bank of India, Bombay . . . . .	19,000
National Bank of India . . . . .	19,000	National Bank of India, Delhi . . . . .	6,000
Burma Oil Co. . . . .	11,000	Bank of Taiwan, Ltd. . . . .	19,000
Chartered Bank of India, Australia & China. . . . .	19,000	Suzaki & Co. . . . .	15,000
Mercantile Bank of India . . . . .	19,000	International Banking Corporation . . . . .	19,000
Cox & Co. . . . .	19,000	Messrs. W. & A. Graham & Co. . . . .	19,000
Cox & Co. on account of Binraj Zorawarmul Battia. . . . .	19,000	Messrs. D. D. Patel & Co. . . . .	19,000
Yokohama Specie Bank . . . . .	19,000	Central Bank of India . . . . .	19,000
Mackinnon Mackenzie & Co. . . . .	7,000	National Financing & Commission Corporation. . . . .	5,000
Senda Barnett & Co. . . . .	10,000	Hong Kong & Shanghai Banking Corporation. . . . .	19,000
Kerr Tarruck & Co. . . . .	5,000	Messrs. Tata Sons, Ltd. . . . .	10,000
E. D. Sassoon & Co. . . . .	18,000	Messrs. Merwanjee & Sons . . . . .	19,000
Shaw Wallace & Co. . . . .	19,000	Messrs. R. P. Shroff & Sons . . . . .	12,000
Grace Brothers . . . . .	10,000	Messrs. M. B. Ghandhi & Co. . . . .	14,000
Jessop & Co. . . . .	6,000	Imperial Bank of Persia . . . . .	19,000
Tata Industrial Bank . . . . .	19,000	Tata Industrial Bank . . . . .	19,000
McLeod & Co. . . . .	10,000	Yokohama Specie Bank . . . . .	19,000
Eastern Bank, Ltd. . . . .	19,000	Eastern Bank, Ltd. . . . .	19,000
E. Meyer & Co. . . . .	7,000	Crown Spg. & Mfg. Co., Ltd. . . . .	12,000
Birla Bros. . . . .	6,000	Comptoir National d' Escompte de Paris. . . . .	19,000
Bank of Bengal . . . . .	10,000	Messrs. Cox & Co. . . . .	18,000
Turner Morrison & Co. . . . .	10,000	Bank of Baroda . . . . .	19,000
Mitsui Bussan Kaisha . . . . .	17,000		
Alliance Bank of Simla . . . . .	19,000	<i>Deferreds.</i>	
International Banking Corpn. . . . .	19,000	Currimbhoy Ebrahim & Sons . . . . .	6,000
Central Bank of India . . . . .	19,000	Agents, Moolji Haridas Mills . . . . .	6,000
Hongkong & Shanghai Banking Corporation. . . . .	19,000	The Bombay Co., Ltd. . . . .	19,000
Union Insurance Society of Canton . . . . .	19,000	British Burma Petroleum Co. . . . .	7,000
Hurdutroy Chamria & Co. . . . .	10,000		
<b>Total</b> . . . . .	<b>417,000</b>	<b>Total</b> . . . . .	<b>520,000</b>
<i>Deferreds.</i>		<b>MADRAS.</b>	
<i>Nil.</i>		<i>Immediates.</i>	
<b>BOMBAY.</b>		Chartered Bank of India, Australia & China, Madras. . . . .	19,000
<i>Immediates.</i>		Mercantile Bank of India . . . . .	19,000
Bank of Bombay, Bombay . . . . .	10,000		
Mr. M. E. Sassoon . . . . .	19,000	<i>Deferreds.</i>	
Messrs. E. D. Sassoon & Co. . . . .	19,000	National Bank of India, Ltd., Madras. . . . .	19,000
Mercantile Bank of India, Ltd. . . . .	19,000	Messrs. W. A. Beardsell & Co., Ltd., Madras. . . . .	6,000
Bank of India . . . . .	19,000		
Mitsui Bussan Kaisha . . . . .	19,000	<b>Total</b> . . . . .	<b>68,000</b>
Chartered Bank of India, Australia & China. . . . .	19,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 6th May 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>BOMBAY.</b>	
<i>Immediates.</i>	<i>£</i>	<i>Immediates.</i>	<i>£</i>
Allen Brothers & Co. . . . .	11,000	Messrs. Tullockchand & Shapurji . . . . .	9,000
Senda Burnet & Co. . . . .	11,000	Eastern Bank, Ltd. . . . .	12,000
Chartered Bank of India, Australia & China. . . . .	12,000	Mitsui Bussan Kaisha . . . . .	12,000
Grandage Moir & Co. . . . .	11,000	Messrs. Tata Sons, Ltd., Agents, . . . . .	6,000
National Bank of India . . . . .	12,000	Tata Iron & Steel Co. . . . .	
Yokohama Specie Bank . . . . .	12,000	Messrs. Cox & Co. . . . .	12,000
Kerr Tarruck & Co. . . . .	6,000	Bank of Taiwan . . . . .	12,000
Becker Gray & Co. . . . .	11,000	Kong Kong & Shanghai Banking Corporation. . . . .	12,000
Mackinnon Mackenzie & Co. . . . .	6,000	Chartered Bank of India, Australia & China. . . . .	11,000
Mercantile Bank of India . . . . .	12,000	Chartered Bank of India, Australia & China on a/c Karachi office. . . . .	11,000
Burma Oil Co. . . . .	7,000	Mercantile Bank of India . . . . .	12,000
Port Commissioners, Calcutta . . . . .	6,000	International Banking Corpn . . . . .	12,000
Begg Dunlop & Co. . . . .	6,000	Messrs. D. D. Patel & Co. . . . .	11,000
Bank of Bengal . . . . .	12,000	A. J. Raymond, Esq. . . . .	11,000
George Henderson & Co. . . . .	6,000	Capt. E. V. Sassoon . . . . .	11,000
Eastern Bank, Ltd. . . . .	12,000	Sir Edward Sassoon, Bart. . . . .	11,000
E. D. Sassoon & Co. . . . .	10,000	Messrs. E. D. Sassoon & Co. . . . .	11,000
International Banking Corporation. . . . .	12,000	M. E. Sassoon, Esq. . . . .	11,000
Tata Industrial Bank . . . . .	12,000	Messrs. Allen Brothers & Co., Ltd. . . . .	6,000
Cox & Co., a/c Binjraj Zorawarmull Butia & Co. . . . .	12,000	Bank of Bombay, Bombay . . . . .	12,000
Cox & Co. . . . .	12,000	Suzabi & Co. . . . .	11,000
Cox & Co. a/c Mohamedali Mamoojee. . . . .	6,000	Bank of India, Ltd. . . . .	12,000
Allahabad Bank, Ltd . . . . .	12,000	Ikeda & Co. . . . .	8,000
Union Insurance Society of Canton. . . . .	11,000	Comptoir National d'Escompte de Paris. . . . .	8,000
Hong Kong & Shanghai Banking Corporation. . . . .	12,000	Bombay Dyeing & Manufacturing Co., Ltd. . . . .	12,000
E. Meyer & Co. . . . .	7,000	Central Bank of India . . . . .	12,000
Central Bank of India . . . . .	12,000	Messrs. W. & A. Graham & Co. . . . .	12,000
McLeod & Co. . . . .	9,000	M. B. Ghandhi & Co. . . . .	11,000
Alliance Bank of Simla . . . . .	12,000	Messrs. R. P. Shroff & Sons . . . . .	11,000
Grace Brothers . . . . .	7,000	Alfred Chatterton, Esq. . . . .	11,000
Ambalal Mathuradas . . . . .	11,000	F. E. Dinshaw, Esq. . . . .	11,000
N. Rajabally & Co. . . . .	11,000	Tata Industrial Bank, Ltd. . . . .	12,000
R. J. Periwal & Co. . . . .	11,000	National Bank of India (Amritsar Branch). . . . .	6,000
Jhuthulall Biati . . . . .	11,000	National Bank of India, Bombay . . . . .	11,000
Dwarkanadas Haridas . . . . .	11,000	Crown Spinning & Manufacturing Co., Ltd. . . . .	12,000
C. M. Karnani . . . . .	11,000	Yokohama Specie Bank . . . . .	12,000
Sukhlall Chandanmull . . . . .	11,000	National Bank of India (Karachi Branch). . . . .	11,000
Kaluram Surajmull . . . . .	11,000	National Bank of India (Lahore Branch). . . . .	11,000
Sukhlall Karnani . . . . .	11,000	Imperial Bank of Persia . . . . .	12,000
Ram Lall Karnani . . . . .	11,000	Messrs. Merwanji & Sons . . . . .	12,000
Ram Dayal Kessengopal . . . . .	11,000		
Hazarimull Sirdarmull . . . . .	11,000		
Hurdutroy Chamria & Co. . . . .	5,000		
National Bag Co. . . . .	6,000		
Mitsui Bussan Kaisha . . . . .	10,000		
<i>Deferreds.</i>		<i>Deferreds.</i>	
George Henderson & Co. . . . .	6,000	Currimbhoy Ibrahim & Sons . . . . .	7,000
International Banking Corporation a/c Cowie & Co. . . . .	12,000		
<b>Total</b> . . . . .	<b>470,000</b>		

List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 6th May 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>		<b>MADRAS—<i>contd.</i></b>	
<i>Deferreds—contd.</i>	£	<i>Immediates—contd.</i>	£
Bank of Baroda, Ltd. . . . .	12,000	Chartered Bank of India, Australia & China, Madras.	11,000
Bombay Co., Ltd. . . . .	12,000	The Mercantile Bank of India, Ltd., Madras.	11,000
Total . . . . .	454,000	Messrs. Walker & Co., Madras . . . . .	11,000
<b>MADRAS.</b>		<i>Deferreds.</i>	
<i>Immediates.</i>		M. Jamal Moideen Saib & Co., Madras.	11,000
Bank of Madras, Madras . . . . .	11,000	W. A. Beardsell & Co., Madras. . . . .	10,000
National Bank of India, Ltd., Madras.	11,000	Total . . . . .	76,000

List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 13th May 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—<i>contd.</i></b>	
<i>Immediates.</i>	£	<i>Immediates—contd.</i>	£
National Bank of India . . . . .	10,000	Allahabad Bank Ltd. . . . .	10,000
Burma Oil Company . . . . .	6,000	Mackinnon Mackenzie & Co. . . . .	5,000
Allen Brothers & Co. . . . .	10,000	Yokohama Specie Bank . . . . .	10,000
Mercantile Bank of India . . . . .	10,000	Cox & Co. . . . .	10,000
Senda Barnett & Co. . . . .	10,000	Cox. & Co. a/c. Binjraj Zorawar-mull Batia & Co. . . . .	10,000
International Banking Corporation a/c. R. Cowie & Co. . . . .	10,000	Cox & Co. a/c. Ganeshdas Meghraj . . . . .	10,000
International Banking Corporation E. D. Sassoon & Co. . . . .	10,000	Eastern Bank . . . . .	10,000
Chartered Bank of India, Australia & China.	8,000	George Henderson & Co. a/c. Barnagore Jute Factory. . . . .	5,000
Tata Industrial Bank . . . . .	10,000	George Henderson & Co. a/c. Bally Jute Co. . . . .	5,000
E. Meyer & Co. . . . .	10,000	George Henderson & Co. . . . .	5,000
Begg Dunlop & Co. . . . .	10,000	George Henderson & Co. a/c. M. David & Co. . . . .	5,000
Kerr Tarruck & Co. . . . .	6,000	Hurdutroy Chamria & Co. . . . .	5,000
Grandage Mcir & Co. . . . .	10,000	Central Bank of India . . . . .	10,000
Shaw Wallace . . . . .	5,000	Grace Brothers . . . . .	6,000
Asiatic Petroleum Co. . . . .	5,000	Turner Morrison & Co. . . . .	5,000
Alliance Bank of Simla . . . . .	10,000	Hirle Brothers . . . . .	5,000
Calcutta Port Commissioners . . . . .	5,000	Mahamedali Mamoojee & Co. . . . .	10,000
Bank of Bengal . . . . .	10,000	R. B. Seth Sukhlall Karnani & B. K. . . . .	10,000
Ralli Brothers . . . . .	10,000	R. B. Seth Sukhlall Chanmali . . . . .	10,000
Hongkong & Shanghai Banking Corporation.	10,000	Shaikh Sirajuddin . . . . .	10,000
Union Insurance Society of Canton	10,000		

List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 13th May 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA—<i>conold.</i></b>		<b>BOMBAY—<i>contd.</i></b>	
<i>Immediates—contd.</i>		<i>Immediates—contd.</i>	
	£		£
N. C. Sircar & Sons . . . . .	10,000	Suzaki & Co. . . . .	10,000
N. C. Sircar & Sons a/c. Phularitand Coal Co., Ltd. . . . .	10,000	Tata Industrial Bank . . . . .	10,000
N. C. Sircar & Sons a/c. Economic Coal Co. . . . .	10,000	Bombay Dyeing & Manufacturing Co. . . . .	7,000
N. C. Sircar & Sons a/c. Barbani Coal Concern. . . . .	10,000	Central Bank of India . . . . .	10,000
Hiralall Nemchand . . . . .	10,000	Cox & Co., Karachi . . . . .	7,000
Hariballabh Dass & Co. . . . .	10,000	Cox & Co., Bombay . . . . .	8,000
National Bag Co. . . . .	5,000	Crown Spinning & Manufacturing Co. . . . .	10,000
Ramdayal Kessore Gopal . . . . .	10,000	Messrs. R. P. Shroff & Co. . . . .	9,000
Choudhuri & Co. . . . .	10,000	Messrs. M. B. Ghandi & Co. . . . .	9,000
Mitsui Bussan Kaisha . . . . .	7,000	Comptoir National D'Escompte de Paris. . . . .	10,000
<i>Deferreds.</i>		National Financing & Commission Co. . . . .	6,000
George Henderson & Co. a/c. Barnagore Jute Factory. . . . .	5,000	Chartered Bank of India, Australia & China, Karachi. . . . .	10,000
George Henderson & Co. a/c. Bally Jute Factory. . . . .	5,000	Chartered Bank of India, Bombay . . . . .	10,000
George Henderson & Co. . . . .	5,000	National Bank of India, Bombay . . . . .	10,000
George Henderson & Co. a/c. M. David & Co. . . . .	5,000	National Bank of India, Lahore . . . . .	5,000
Total . . . . .	4,63,000	National Bank of India, Delhi . . . . .	10,000
<b>BOMBAY.</b>		National Bank of India, Amritsar . . . . .	5,000
<i>Immediates.</i>		National Bank of India, Karachi . . . . .	10,000
Bank of Bombay, Bombay . . . . .	10,000	National Bank of India, Cawnpore . . . . .	10,000
Messrs. E. D. Sassoon & Co. . . . .	10,000	Yokohama Specie Bank . . . . .	10,000
Bank of India . . . . .	10,000	Mr. R. D. Tata . . . . .	10,000
Mercantile Bank of India . . . . .	10,000	Mr. F. E. Dinshaw . . . . .	9,000
Mr. Dadiba Merwanjee Dalal . . . . .	10,000	Eastern Bank, Ltd. . . . .	10,000
Messrs. Allen Brothers & Co. . . . .	5,000	Imperial Bank of Persia . . . . .	10,000
Messrs. W. & A. Graham & Co. . . . .	10,000	Messrs. Tullockchand & Shapurji . . . . .	10,000
International Banking Corpn. . . . .	10,000	Mr. Nanabhai C. Broacha . . . . .	10,000
Tata Iron & Steel Co., Ltd. . . . .	8,000	Ikeda & Co. . . . .	10,000
Messrs. J. F. Graham & Co., Rangoon. . . . .	5,000	<i>Deferreds.</i>	
Mitsui Bussan Kaisha . . . . .	10,000	The Bombay Co., Ltd. . . . .	10,000
Hongkong & Shanghai Banking Corporation. . . . .	10,000	Bank of Baroda . . . . .	10,000
Bank of Taiwan . . . . .	10,000	Total . . . . .	451,000
Messrs. D. D. Patel & Co. . . . .	10,000	<b>MADRAS.</b>	
Capt. E. V. Sassoon . . . . .	10,000	<i>Immediates.</i>	
Mr. A. J. Raymond . . . . .	10,000	Bank of Madras, Madras . . . . .	10,000
Mr. H. W. Sassoon . . . . .	10,000	National Bank of India, Ltd. Madras. . . . .	10,000
Sir Edward Sassoon, Bart. . . . .	10,000	Chartered Bank of India, Australia, & China, Madras. . . . .	10,000
Mr. M. E. Sassoon . . . . .	10,000		
Mr. J. E. Raymond . . . . .	10,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 13th May 1920—*concl'd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>MADRAS—contd.</b>		<b>MADRAS—contd.</b>	
<i>Immediates—contd.</i>		<i>Deferreds.</i>	
	£		£
Chartered Bank of India, Australia and China on behalf of Colombo Agency.	10,000	Messrs. M. Jamal Moideen Saib & Co., Madras.	10,000
The Mercantile Bank of India, Ltd., Madras.	10,000	Messrs. W. A. Beardsell & Co., Ltd., Madras.	6,000
Messrs. Binny & Co., Ltd., Madras	10,000		
Messrs. Walker & Co., Madras	10,000	Total	86,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 20th May 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA.</b>	
<i>Immediates.</i>		<i>Immediates—contd.</i>	
	£		£
National Bank of India . . . . .	9,000	Chartered Bank of India, Australia & China, Cawnpore Branch.	9,000
Allen Brothers & Co. . . . .	9,000	Chartered Bank of India, Australia & China, a/c Rangoon Branch.	9,000
Grandage Moir & Co. . . . .	9,000	Allahabad Bank, Ltd.	9,000
Mercantile Bank of India . . . . .	9,000	Hongkong & Shanghai Banking Corporation.	9,000
E. D. Sassoon & Co. . . . .	7,000	Cox & Co. a/c Binjraj Zorawarmull Batia & Co.	8,000
R. B. Seth Sukhlall Chandanmull.	8,000	Cox & Co.	8,000
Rai Bahadur Seth Sukhlall Karnani, O.	8,000	Cox & Co. a/c Ganeshdas Mahraj .	8,000
Calcutta Port Commissioners . . . . .	9,000	Cox & Co. a/c Birdiband Khimraj .	8,000
Bank of Bengal . . . . .	9,000	N. C. Sircar & Sons a/c Imperial Coal Co.	8,000
Senda Barnett & Co. . . . .	9,000	N. C. Sircar & Sons a/c Porascole Coal Co., Ltd.	8,000
Kerr Tarruck & Co. . . . .	5,000	N. C. Sircar & Sons a/c Baraboni Coal Co.	8,000
Asiatic Petroleum Co. . . . .	5,000	N. C. Sircar & Sons a/c Royal Coal Co.	8,000
Tata Industrial Bank . . . . .	9,000	N. C. Sircar & Sons a/c Bowla Coal Co.	8,000
Ralli Brothers . . . . .	9,000	N. C. Sircar & Sons a/c Raghubathbutty Coal Co.	8,000
Begg Dunlop & Co. . . . .	9,000	N. C. Sircar & Sons . . . . .	8,000
International Banking Corporation.	9,000	Rampersad Chimonlall . . . . .	5,000
International Banking Corporation a/c C. R. Cowie & Co.	9,000	Srilal Chauria . . . . .	5,000
E. Meyer . . . . .	8,000	Harivallabh Dass & Co. . . . .	8,000
E. Meyer & Co. . . . .	9,000	Ramdayal Kissengopal . . . . .	8,000
Burmah Oil Co. . . . .	6,000		
Alliance Bank of Simla, Ltd. . . . .	9,000		
Mackinnon Mackenzie & Co. . . . .	6,000		
Yokohama Specie Bank . . . . .	9,000		
Eastern Bank, Ltd. . . . .	9,000		
Chartered Bank of India, Australia & China, Calcutta.	9,000		



List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 20th May 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA—<i>contd.</i></b>		<b>BOMBAY—<i>contd.</i></b>	
<i>Immediates—contd.</i>		<i>Immediates—contd.</i>	
Dwarkanadas Haridas . . . . .	8,000	Capt. E. V. Sassoon . . . . .	8,000
Hiralall Nemchand . . . . .	8,000	Messrs. E. D. Sassoon & Co. . . . .	8,000
Grace Brothers . . . . .	6,000	Mr. M. E. Sassoon . . . . .	8,000
Hurdutroy Chamraia & Co. . . . .	9,000	Sir Edward Sassoon . . . . .	8,000
Shaik Seraj-ud-din . . . . .	8,000	Mr. A. J. Raymond . . . . .	8,000
Ramlall Karnani . . . . .	8,000	Mr. H. W. Sassoon . . . . .	8,000
Central Bank of India . . . . .	9,000	Mr. J. E. Raymond . . . . .	8,000
Mahamedali Mainoojee . . . . .	8,000	Messrs. D. D. Patel & Co. . . . .	8,000
N. M. Chaudhuri . . . . .	8,000	Suzaki & Co . . . . .	6,000
Pannalall Ramlall . . . . .	8,000	Bank of India . . . . .	9,000
Turner Morrison & Co. . . . .	6,000	Bank of Bombay . . . . .	9,000
Mitsui Bussan Kaisha . . . . .	9,000	Central Bank of India . . . . .	9,000
Total . . . . .	451,000	Messrs. Allen Bros. & Co. . . . .	9,000
<i>Deferreds.</i>		National Bank of India for Tuticorin Branch. . . . .	8,000
George Henderson & Co. a/c . . . . .	9,000	National Bank of India, Bombay . . . . .	9,000
Karanagore Jute Factory. . . . .		National Bank of India for Karachi Branch. . . . .	8,000
George Henderson & Co. a/c . . . . .	9,000	National Bank of India for Cochin Branch. . . . .	8,000
Bully Jute Co. . . . .		National Bank of India for Cawnpore Branch. . . . .	8,000
George Henderson & Co. a/c M. David & Co. . . . .	9,000	Yokohama Specie Bank . . . . .	9,000
George Henderson & Co. . . . .	9,000	Messrs. Tullockchand and Shapurji. . . . .	9,000
Total . . . . .	36,000	International Banking Corporation. . . . .	6,000
<b>BOMBAY.</b>		Messrs. M. B. Ghandhi & Co. . . . .	9,000
<i>Immediates.</i>		Messrs. R. P. Shroff & Sons . . . . .	8,000
Mercantile Bank of India . . . . .	9,000	Mr. Nanabhoy Cursetji Broacha . . . . .	9,000
Chartered Bank of India, Australia & China. . . . .	9,000	Imperial Bank of Persia . . . . .	9,000
Mr. Dadiba Merwanji Dalal . . . . .	9,000	Comptoir National d'Escompte de Paris. . . . .	9,000
Mr. Narrottam Morarji . . . . .	9,000	Hindustan Spg. and Weaving Mills. . . . .	8,000
Messrs. Cox & Co. . . . .	9,000	Eastern Bank . . . . .	9,000
Mr. R. D. Tata . . . . .	9,000	National Bank of India for Delhi Branch. . . . .	8,000
Tata Industrial Bank . . . . .	9,000	Total . . . . .	396,000
Bombay Dyeing & Mfg. Co. . . . .	6,000	<i>Deferreds.</i>	
Mitsui Bussan Kaisha . . . . .	9,000	Bank of Baroda . . . . .	9,000
Ikeda & Co. . . . .	9,000	Currimbhoy Ebrahim & Sons . . . . .	6,000
Bank of Taiwan . . . . .	9,000	Messrs. Sassoon J. David & Co. . . . .	7,000
Chartered Bank of India, etc., for Karachi Branch. . . . .	9,000	Bombay Company, Ltd. . . . .	9,000
Hongkong & Shanghai Banking Corporation. . . . .	9,000	British Burma Petroleum Co. . . . .	9,000
Mr. F. E. Dinshaw . . . . .	9,000	Total . . . . .	40,000
Merwanjee & Sons . . . . .	9,000	<b>MADRAS.</b>	
Sir Cowasji Jehangir . . . . .	9,000	<i>Immediates.</i>	
Tata Iron & Steel Co., Ltd. . . . .	6,000	Bank of Madras, Madras . . . . .	9,000
Messrs. W. & A. Graham Co. . . . .	9,000	National Bank of India, Madras . . . . .	9,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 20th May 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>MADRAS—<i>contd.</i></b>		<b>MADRAS—<i>concl'd.</i></b>	
<i>Immediates—contd.</i>	£	<i>Deferreds.</i>	£
Mercantile Bank of India, Ltd., Madras.	9,000	M. Jamal Moideen Saib & Co., Madras.	9,000
Chartered Bank of India, Australia and China, Madras, on behalf of Colombo Agency.	5,000	W. A. Beardsell & Co., Ltd.	9,000
Chartered Bank of India, Australia and China.	9,000	Total	18,000
Messrs. Binny & Co., Madras.	9,000		
Messrs. Walker & Co., Madras.	9,000		
Total	59,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 26th May 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—<i>contd.</i></b>	
<i>Immediates.</i>		<i>Immediates—contd.</i>	
National Bank of India	12,000	Chartered Bank of India, Australia & China a/c Rangoon Agency.	12,000
Grandage Moir & Co.	6,000	Bank of Bengal	12,000
Burmah Oil Co.	8,000	Hurdutroy Chamria	12,000
E. D. Sassoon & Co.	8,000	International Banking Corporation.	12,000
Allen Bros. & Co.	6,000	International Banking Corporation a/c C. R. Cowie & Co.	6,000
Calcutta Port Commissioners	12,000	Shaw Wallace & Co.	8,000
McLeod & Co.	7,000	Yokohama Specie Bank	9,000
E. Meyer & Co.	12,000	Turner Morrison & Co.	6,000
Begg Dunlop & Co.	12,000	Ralli Brothers	9,000
Mercantile Bank of India	12,000	Mitsui Bussan Kaisha	12,000
Tata Industrial Bank, Ltd.	12,000	Alliance Bank of Simla	9,000
Asiatic Petroleum Co.	6,000	Hongkong & Shanghai Banking Corporation.	12,000
Mackinnon Mackenzie & Co.	9,000	Union Insurance Society of Canton	12,000
Eastern Bank	12,000	Central Bank of India	6,000
Messrs. Cox & Co.	12,000	Grace Brothers	8,000
Messrs. Cox & Co. a/c Binjraj Zorwarmull Batia & Co.	12,000	Calcutta Industrial Bank	8,000
Messrs. Cox & Co. a/c Ganeshdas Meghraj.	12,000	Total	347,000
Chartered Bank of India, Australia & China a/c Calcutta Agency.	12,000		
Chartered Bank of India, Australia & China a/c Cawnpore Agency.	12,000		

List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 26th May 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA—<i>contd.</i></b>		<b>BOMBAY—<i>contd.</i></b>	
<i>Deferreds.</i>	£	<i>Immediates—contd.</i>	£
George Henderson & Co. a/c M. David & Co.	12,000	Mr. Narrottam Morarji	12,000
		National Bank of India, for Amritsar Branch.	12,000
Total	12,000	Mr. F. E. Dinshaw	12,000
		Tata Industrial Bank	12,000
<b>BOMBAY.</b>		Mr. R. D. Tata	12,000
<i>Immediates.</i>		National Bank of India	12,000
Messrs. Merwanji & Sons	12,000	National Bank of India, Karachi Branch.	12,000
Tata Iron & Steel Co., Ltd.	7,000	National Bank of India, Delhi Branch.	12,000
Central Bank of India	12,000	National Bank of India, Lahore Branch.	12,000
Hongkong & Shanghai Banking Corporation.	12,000	Total	506,000
Bank of Bombay	12,000	<i>Deferreds.</i>	
Mr. Nanabhoj C. Broacha	12,000	Messrs. Sassoon J. David & Co.	9,000
*Sir C. J., Bart.	12,000	Bombay Company, Ltd.	12,000
Chartered Bank of India, Australia & China.	12,000	British Burma Petroleum Company	12,000
Messrs. Tullockchand & Shapurji	12,000	Bank of Baroda.	12,000
Mr. A. J. Raymond	12,000	Total	45,000
Mr. H. W. Sassoon	12,000	<b>MADRAS.</b>	
Messrs. E. D. Sassoon & Co.	12,000	<i>Immediates.</i>	
Capt E. V. Sassoon	12,000	Bank of Madras, Madras	12,000
Mr. M. E. Sassoon	12,000	National Bank of India, Ltd., Madras.	12,000
Mr. E. Sassoon, Bart.	12,000	Mercantile Bank of India, Ltd., Madras.	12,000
Messrs. D. D. Patel & Co.	12,000	Chartered Bank of India, Australia & China, Madras.	12,000
Bank of India	12,000	Messrs. Binny & Co., Madras	12,000
Mr. Dadiba Merwanji Dalal	12,000	Messrs. Walker & Co., Madras	12,000
Mr. R. E. Sassoon	12,000	Total	72,000
Messrs. Allen Bros. & Co.	6,000	<i>Deferreds.</i>	
Messrs. W. & A. Graham & Co.	12,000	Messrs. M. Jamal Moideen Saib & Co., Madras.	12,000
Messrs. W. & A. Graham & Co. for J. & F. Graham & Co., Rangoon.	7,000	Messrs. W. A. Beardsell & Co., Madras.	6,000
Ikeda & Co.	12,000	Total	18,000
Bank of India	12,000		
Suzaki & Co.	12,000		
Comptoir National d'Escompte de Paris.	12,000		
Messrs. R. P. Shroff & Sons	11,000		
Messrs. Cox & Co.	12,000		
Crown Spg. Mfg. Co., Ltd.	12,000		
National Financing & Commission Corporation.	10,000		
Yokohama Specie Bank, Ltd.	12,000		
Bombay Dyeing & Mfg. Co.	9,000		
Imperial Bank of Persia.	12,000		
Messrs. M. B. Ghandi & Co.	12,000		
Eastern Bank.	12,000		

\* Full name—Cowasji Jehangir.

**List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 3rd June 1920.**

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>	<b>£</b>	<b>CALCUTTA—contd.</b>	<b>£</b>
<i>Immediate.</i>		<i>Deferred.</i>	
Allen Bros. & Co., Ltd. . . . .	10,000	Bengal Nagpur Railway Co., Ltd. . . . .	10,000
National Bank of India . . . . .	10,000	Total . . . . .	10,000
Begg Dunlop & Co. . . . .	10,000		
Grandage Moir & Co., Ltd. . . . .	5,000		
King, Hamilton & Co. . . . .	5,000		
George Henderson & Co. . . . .	10,000	<b>BOMBAY.</b>	
George Henderson & Co. a/c M. David & Co. . . . .	10,000	<i>Immediate.</i>	
Chartered Bank of India, etc., Calcutta Agency. . . . .	10,000	Mr. Dadiba Merwanjee Dalal . . . . .	10,000
Chartered Bank of India, etc., Cawnpore Agency. * . . . .	10,000	International Banking Corporation . . . . .	10,000
Chartered Bank of India, etc., Rangoon Agency. . . . .	10,000	Hongkong & Shanghai Banking Corporation. . . . .	10,000
Chartered Bank of India, etc., Colombo Agency. . . . .	10,000	E. D. Sassoon & Co. . . . .	10,000
Bank of Bengal . . . . .	10,000	Sir Edward Sassoon, Bart. . . . .	10,000
Eastern Bank, Ltd. . . . .	10,000	Mr. M. E. Sassoon . . . . .	10,000
Mercantile Bank of India, Ltd. . . . .	10,000	Mr. H. W. Sassoon . . . . .	10,000
Calcutta Port Commissioners . . . . .	10,000	Mr. R. E. Sassoon . . . . .	10,000
Burma Oil Co., Ltd. . . . .	7,000	Captain E. V. Sassoon . . . . .	9,000
Tata Industrial Bank . . . . .	10,000	Mr. A. J. Raymond . . . . .	10,000
Cox & Co. . . . .	10,000	Mr. J. E. Raymond . . . . .	10,000
Cox & Co. a/c Ganeshdas Meghraj . . . . .	10,000	Sir Cowasjee Jehangir, Bart. . . . .	10,000
Cox & Co. a/c Bingraj Zorawar- mull Battia & Co. . . . .	10,000	W. & A. Graham & Co. . . . .	10,000
McLeod & Co. . . . .	6,000	Chartered Bank of India, etc., Karachi Branch. . . . .	10,000
Shaw, Wallace & Co. . . . .	6,000	Chartered Bank of India, etc., Bom- bay Branch. . . . .	10,000
E. Meyer & Co., Ltd. . . . .	10,000	Bank of Bombay . . . . .	10,000
E. Meyer . . . . .	6,000	Bombay Dyeing & Manufacturing Co. . . . .	8,000
Walker Goward & Co. . . . .	8,000	Mitsui Bussan Kaisha . . . . .	7,000
Yokohama Specie Bank . . . . .	10,000	Bank of India . . . . .	10,000
International Bank . . . . .	10,000	Merwanjee & Sons . . . . .	10,000
International Bank a/c C. R. Cowie & Co. . . . .	10,000	Allen Brothers & Co. . . . .	7,000
Asiatic Petroleum Co., Ltd. . . . .	5,000	Tata Sons, Ltd. . . . .	6,000
E. D. Sassoon & Co. . . . .	8,000	Central Bank of India . . . . .	10,000
Mackinnon, Mackenzie & Co. . . . .	8,000	Turner, Morrison & Co. . . . .	9,000
Hongkong & Shanghai Banking Corporation. . . . .	10,000	J. Duxbury & Co. . . . .	10,000
Union Insurance Society of Canton, Ltd. . . . .	10,000	Mercantile Bank of India . . . . .	10,000
Ralli Brothers . . . . .	8,000	Madhavrao Scindia Mills . . . . .	10,000
Alliance Bank . . . . .	7,000	Mr. H. G. M. Ajam . . . . .	10,000
Taylor Chamria Sons, Ltd. . . . .	5,000	Bank of Taiwan . . . . .	10,000
Grace Brothers, Ltd. . . . .	8,000	Suzuki & Co. . . . .	10,000
Turner Morrison & Co., Ltd. . . . .	5,000	Yokohama Specie Bank . . . . .	10,000
Calcutta Industrial Bank, Ltd. . . . .	8,000	Tullockchand & Shapurji . . . . .	10,000
Central Bank of India, Ltd. . . . .	5,000	Ikeda & Co. . . . .	10,000
Mitsui Bussan Kaisha, Ltd. . . . .	10,000	Tata Industrial Bank . . . . .	10,000
Total . . . . .	850,000	Sir D. M. Petit, Bart. . . . .	10,000
		Mr. Nanabhooy C. Broacha . . . . .	10,000
		Eastern Bank . . . . .	10,000
		National Financing Corporation . . . . .	6,000

**List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 3rd June 1920—contd.**

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—contd.</b>	<b>£</b>	<b>BOMBAY—contd.</b>	<b>£</b>
<i>Immediates—contd.</i>		<i>Deferreds—contd.</i>	
National Bank of India, Karachi Branch.	10,000	Bank of Baroda . . . .	10,000
National Bank of India, Cawnpore Branch.	10,000	Total . . . . .	87,000
National Bank of India, Bombay Branch.	10,000		
National Bank of India, Delhi Branch.	10,000	<b>MADRAS.</b>	
National Bank of India, Lahore Branch.	10,000	<i>Immediates.</i>	
National Bank of India, Amritsar Branch.	9,000	Bank of Madras, Madras . . . .	10,000
Crown Spinning & Manufacturing Co.	10,000	National Bank of India, Ltd., Madras . . . . .	10,000
M. B. Gandhi & Co. . . . .	10,000	Mercantile Bank of Madras, Madras	10,000
Mr. Narrottam Morarji . . . .	10,000	Chartered Bank of India, Australia & China, Madras . . . .	10,000
Mr. R. D. Tata . . . . .	10,000	Tata Industrial Bank, Ltd. . . .	10,000
Comptoir National d'Escompte de Paris.	10,000	Binny & Co., Madras . . . .	10,000
Cox & Co. . . . .	10,000	Walker & Co., Madras . . . .	10,000
Mr. F. E. Dinshaw . . . . .	10,000	T. Taylor & Co., Madras . . . .	10,000
R. P. Shroff & Sons . . . . .	8,000	Total . . . . .	80,000
Imperial Bank of Persia . . . .	10,000		
Total . . . . .	509,000	<i>Deferreds.</i>	
<i>Deferreds.</i>		M. Jamal Moideen Saib & Co., Madras . . . . .	9,000
Bombay Company, Ltd. . . . .	10,000	W. A. Beardsell & Co., Madras . .	5,000
Sassoon J. David & Co. . . . .	7,000	Total . . . . .	14,000
British Burma Petroleum Co. . .	10,000		

**List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 10th June 1920.**

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>	<b>£</b>	<i>Immediates—contd.</i>	<b>£</b>
National Bank of India . . . .	10,000	Begg, Dunlop & Co. . . . .	9,000
King Hamilton & Co. . . . .	9,000	E. Meyer & Co. Ltd. . . . .	9,000
Allen Brothers & Co., Ltd. . . .	9,000	E. Meyer, Esq. . . . .	7,000
Burma Oil Co., Ltd. . . . .	8,000	Bank of Bengal . . . . .	10,000
E. D. Sassoon & Co., . . . . .	8,000	Messrs Cox & Co., a/c Ganeshdas	9,000
Walker Goward & Co. . . . .	9,000	Meghraj.	

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 10th June 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA—<i>conold.</i></b>		<b>BOMBAY.</b>	
<i>Immediates—contd.</i>	£	<i>Immediates.</i>	£
Messrs Cox & Co., a/c Rawalpindi Office.	9,000	Alliance Bank of India . . . . .	5,000
Messrs Cox & Co., a/c Binraj Zorwaramull Batia & Co.	9,000	Agents, Sir Shapurji Broacha Mills.	9,000
Messrs Cox & Co. . . . .	10,000	Sir Cowasji Jehangir, Bart . . . . .	9,000
Eastern Bank . . . . .	10,000	Mercantile Bank of India . . . . .	10,000
Chartered Bank of India, Australia & China, a/c Colombo Agency.	9,000	Messrs. Cox & Co. . . . .	10,000
Chartered Bank of India, Australia & China, a/c Rangoon Agency.	9,000	Agents, Tata Iron & Steel Co., Ltd.	6,000
Chartered Bank of India, Australia & China, a/c Cawnpore Agency.	9,000	Messrs. Tata Sons, Ltd. . . . .	6,000
Chartered Bank of India, Australia & China, a/c Calcutta Agency.	10,000	Mr. Ardeshar Pestonji Sabawala . . . . .	9,000
George Henderson & Co. . . . .	9,000	Burmah Oil Co. Ltd. . . . .	5,000
George Henderson & Co., a/c M. David & Co.	9,000	Messrs. J. Duxbury & Co. . . . .	7,000
Mercantile Bank of India . . . . .	10,000	Bank of Bombay . . . . .	10,000
Tata Industrial Bank, Ltd. . . . .	10,000	National Bank of India, Bombay . . . . .	10,000
Calcutta Port Commissioners. . . . .	9,000	National Bank of India, Cawnpore Branch.	9,000
Masuda Trading Co., Ltd. . . . .	7,000	National Bank of India, Delhi Branch.	9,000
International Banking Corporation . . . . .	10,000	National Bank of India, Amritsar Branch.	9,000
International Banking Corporation a-c, C. E. Cowie & Co.	7,000	National Bank of India, Karachi Branch.	9,000
Rai Seth Hurdutroy Chamria Bahadur & Co. . . . .	6,000	National Bank of India, Lahore Branch.	9,000
Yokohama Specie Bank . . . . .	10,000	Mr. Narottam Morarji . . . . .	9,000
Mackinnon, Mackenzie & Co. . . . .	8,000	Central Bank of India . . . . .	9,000
Ralli Brothers . . . . .	9,000	Central Bank of India, Karachi Branch.	9,000
Calcutta Industrial Bank . . . . .	10,000	Hindustan Spinning & Weaving Mills Co. . . . .	9,000
Hongkong & Shanghai Banking Corporation.	10,000	Messrs. W. & A. Graham Co. . . . .	9,000
Allahabad Bank, Ltd. . . . .	10,000	Yokohama Specie Bank, Ltd. . . . .	9,000
Birla Brothers, Ltd. . . . .	5,000	Chartered Bank of India, Australia & China, Bombay . . . . .	10,000
Grace Brothers, Ltd. . . . .	8,000	Chartered Bank of India, Australia & China, Karachi Branch.	9,000
Ludlow Manufacturing Associates . . . . .	9,000	Bank of India . . . . .	9,000
Tata Sons, Ltd. . . . .	9,000	Mr. Nanabhoj C. Broacha . . . . .	5,000
Central Bank of India, Ltd. . . . .	6,000	Hongkong & Shanghai Banking Corporation.	7,000
Alliance Bank of Simla, Ltd. . . . .	7,000	Mr. J. E. Raymond . . . . .	9,000
Total . . . . .	3,50,000	Messrs. E. D. Sassoon & Co. . . . .	9,000
<i>Deferreds.</i>		Capt. E. V. Sassoon . . . . .	9,000
Bengal Nagpur Railway Co., Ltd. . . . .	9,000	Mr. M. E. Sassoon . . . . .	9,000
Andrew Yule & Co. . . . .	9,000	Sir E. Sassoon . . . . .	9,000
Total . . . . .	18,000	Mr. A. G. Raymond . . . . .	9,000
		Mr. R. E. Sassoon . . . . .	9,000
		Mr. H. W. Sassoon . . . . .	9,000
		National Financing Corporation . . . . .	8,000
		Imperial Bank of Persia . . . . .	9,000
		Messrs. Merwanji & Sons . . . . .	9,000
		Messrs. P. Crystal & Co. . . . .	7,000
		Bank of Bombay for Marwar Durbar.	10,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 10th June 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amounts allotted.
<b>BOMBAY—<i>contd.</i></b>		<b>MADRAS.</b>	
<i>Immediates—contd.</i>	£	<i>Immediates.</i>	£
Comptoir National d'Escompte de Paris.	9,000	Bank of Madras, Madras . . .	9,000
Bank of Baroda . . . . .	9,000	National Bank of India, Ltd., Madras.	9,000
Bank of Taiwan . . . . .	9,000	Mercantile Bank of India, Madras	9,000
Ikeda and Co. . . . .	9,000	Chartered Bank of India, Australia & China, Madras.	9,000
Balli Brothers . . . . .	7,000	Messrs. Binny & Co. Madras . . .	9,000
Eastern Bank, Ltd. . . . .	10,000	Messrs. Parry & Co. Madras . . .	9,000
Messrs. Turner, Morrison & Co. . .	9,000	Messrs. T. A. Taylor & Co. Madras .	9,000
Suzuki & Co . . . . .	9,000	Messrs. Walker & Co., Madras . .	9,000
Bombay Dyeing & Mfg. Co., Ltd. .	7,000	Mohamed Khaleel Shirazi & Sons, Madras.	8,000
Sir Dinshaw Mulkji Petit, Bart. . .	9,000	Total . . . . .	80,000
Narandas Rajaram Co. . . . .	9,000		
Messrs. Tullockchand Shapurji . .	9,000	<i>Deferreds.</i>	
Ramnarain Hurnandrai . . . . .	9,000	Messrs. M. Jamal Moideen Saib & Co., Madras.	11,000
Mr. Dadiba Merwanji Dalal . . . .	9,000	Messrs. W. A. Beardsell & Co., Madras.	7,000
International Banking Corpn . . . .	9,000	Total . . . . .	18,000
Mr. F. E. Dinshaw . . . . .	9,000		
Tata Industrial Bank . . . . .	9,000		
M. B. Ghandhi & Co. . . . .	9,000		
Total . . . . .	5,07,000		
<i>Deferreds.</i>			
British Burma Petroleum Co. . . . .	9,000		
Bombay Co., Ltd. . . . .	9,000		
Messrs. Sassoon J. David Co. . . . .	9,000		
Total . . . . .	27,000		

List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 15th June 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediate.</i>	<i>£</i>	<i>Deferred.</i>	<i>£</i>
Allen Brothers & Co. . . . .	8,000	B. N. Railway . . . . .	8,000
National Bank of India, Calcutta .	9,000	George Henderson & Co., a/c M. David & Co. . . . .	8,000
National Bank of India, Cawnpore Agency.	8,000	George Henderson & Co. . . . .	8,000
National Bank of India, Rangoon Agency.	8,000	Andrew Yule & Co. . . . .	8,000
Eastern Bank, Ltd. . . . .	9,000	<b>Total</b> . . . . .	<b>32,000</b>
Tata Industrial Bank, Ltd. . . . .	9,000		
Mercantile Bank of India . . . . .	9,000	<b>BOMBAY.</b>	
Begg, Dunlop & Co. . . . .	8,000	<i>Immediate.</i>	
Hurdutroy Chamria & Co. . . . .	5,000	Mr. A. P. Sabawala . . . . .	8,000
Chartered Bank of India, Australia & China, Cawnpore Agency.	8,000	Mercantile Bank of India . . . . .	8,000
Chartered Bank of India, Colombo Agency.	8,000	Pirojshah M. Dalal . . . . .	8,000
Chartered Bank of India, Rangoon Agency.	8,000	Rustomji Dadiba Dalal . . . . .	8,000
Chartered Bank of India, Calcutta Agency.	9,000	Dadiba Merwanji Dalal . . . . .	9,000
Yokohama Specie Bank, Ltd. . . . .	9,000	Central Bank of India . . . . .	9,000
Cox & Co., Rawalpindi Office . . . .	8,000	J. Durbury & Co. . . . .	9,000
Cox & Co., a/c Ganeshdas Meghraj .	8,000	Sir Cowasji J., Bart. . . . .	9,000
Cox & Co. . . . .	9,000	Bank of Taiwan . . . . .	8,000
Cox & Co., a/c B. Z. Batia & Co. . .	8,000	Central Bank of India for Karachi	8,000
E. D. Sassoon & Co. . . . .	6,000	Ikeda & Co. . . . .	8,000
Commissioners for the Port of Calcutta.	8,000	Suzaki & Co. . . . .	8,000
Walker Goward & Co. . . . .	8,000	Tata Iron & Steel Co., Ltd. . . . .	6,000
Macneill & Co. . . . .	6,000	Sir Shapurji Broacha Mills, Ltd. .	9,000
Ralli Brothers . . . . .	8,000	Bank of Bombay . . . . .	8,000
E. Meyer & Co., Ltd. . . . .	8,000	Sir Dinshaw Manekji Petit, Bart. .	9,000
E. Meyer, Esq. . . . .	8,000	Tata Industrial Bank, Ltd. . . . .	9,000
Bank of Bengal, a/c Turner, Morris- son & Co. . . . .	8,000	Messrs. Narandas Rajaram & Co. .	8,000
Bank of Bengal, a/c Self . . . . .	9,000	Mr. F. E. Dinshaw . . . . .	9,000
Birla Brothers, Ltd. . . . .	5,000	Mr. Narottam Morarji . . . . .	8,000
Hong Kong & Shanghai Banking Corporation.	9,000	Chartered Bank of India, Australia & China for Karachi Branch.	8,000
Allahabad Bank, Ltd. . . . .	9,000	Chartered Bank of India, Amritsar Agency.	8,000
The Burma Oil Co., Ltd. . . . .	6,000	Chartered Bank of India, Delhi Agency.	8,000
Mackinnon, Mackenzie & Co. . . . .	8,000	Imperial Bank of Persia . . . . .	9,000
Shaw, Wallace & Co. . . . .	8,000	R. P. Shroff & Sons . . . . .	6,000
Calcutta Industrial Bank, Ltd. . . . .	9,000	Chartered Bank of India, Australia & China, Bombay.	8,000
International Banking Corp., a/c C. R. Cowie & Co. . . . .	5,000	Bombay Dyeing & Manufacturing Co., Ltd.	6,000
International Banking Corp. . . . .	9,000	Turner, Morrison & Co. . . . .	7,000
McLeod & Co. . . . .	5,000	Tullockchand Shapurji . . . . .	8,000
Grace Brothers, Ltd. . . . .	8,000	National Bank of India, Bombay .	8,000
Sarupchand Hukumchand . . . . .	5,000	National Bank of India, Karachi Branch.	8,000
Tata Sons, Ltd. . . . .	8,000	National Bank of India, Amritsar Branch.	8,000
Alliance Bank of Simla, Ltd. . . . .	9,000	National Bank of India, Delhi Branch.	8,000
The Central Bank of India, Ltd. . .	6,000	National Bank of India, Lahore Branch.	8,000
Mitsui Bussan Kaisha, Ltd. . . . .	8,000		
<b>Total</b> . . . . .	<b>884,000</b>		



List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 15th June 1929—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>		<b>BOMBAY—<i>contd.</i></b>	
<i>Immediatees—contd.</i>	£	<i>Deferreds.</i>	£
Cox & Co. . . . .	8,000	Ramnarain Harnandrai . . . . .	9,000
M. B. Ghandi & Co. . . . .	8,000	Messrs. Sassoon J. David & Co. . . . .	9,000
Bank of Baroda . . . . .	9,000	Bombay Co., Ltd. . . . .	4,000
Eastern Bank, Ltd. . . . .	8,000		
Hong Kong & Shanghai Banking Corporation. . . . .	9,000	Total . . . . .	27,000
Comptoir National d'Escompte de Paris. . . . .	8,000		
Mr. R. D. Tata . . . . .	8,000	<b>MADRAS.</b>	
Sumitomo Bank . . . . .	8,000	<i>Immediatees.</i>	
International Banking Corpn. . . . .	9,000	Bank of Madras, Madras . . . . .	9,000
W. & A. Graham Co. . . . .	9,000	National Bank of India, Ltd., Madras. . . . .	8,000
Hindustan Spinning & Weaving Mills, Ltd. . . . .	8,000	Chartered Bank of India, Australia & China, Madras. . . . .	8,000
Bank of India . . . . .	9,000	The Mercantile Bank of India, Ltd., Madras. . . . .	8,000
Bank of Bombay for Marwar Durbar. . . . .	8,000	The Tata Industrial Bank, Ltd., Madras. . . . .	8,000
Ralli Brothers . . . . .	9,000	Messrs. Binny & Co., Ltd., Madras . . . . .	8,000
Yokohama Specie Bank . . . . .	8,000	Messrs. Parry & Co., Madras . . . . .	8,000
National Bank of India for Cochin Branch. . . . .	6,000	Messrs. Walker & Co., Madras . . . . .	8,000
National Bank of South Africa . . . . .	9,000	Messrs. Mohamed Khalul Shirazi & Sons. . . . .	8,000
Mr. J. E. Raymond . . . . .	8,000		
Captain E. V. Sassoon . . . . .	8,000	Total . . . . .	78,000
Mr. H. W. Sassoon . . . . .	8,000	<i>Deferreds.</i>	
Mr. M. E. Sassoon . . . . .	8,000	Messrs. M. Jamal Moideen Saib & Co., Madras. . . . .	8,000
Mr. A. J. Raymond . . . . .	8,000	Messrs. W. A. Beardsell & Co., Ltd., Madras. . . . .	8,000
Mr. R. E. Sassoon . . . . .	8,000		
Sir Edward Sassoon . . . . .	8,000		
E. D. Sassoon & Co. . . . .	8,000		
Messrs. P. Chrystal & Co. . . . .	9,000		
Allen Brothers Co. . . . .	6,000		
National Bank of India for Tuticorin Branch. . . . .	8,000		
Messrs. Patel Brothers . . . . .	8,000		
Central Bank of India . . . . .	8,000		
Total . . . . .	518,000	Total . . . . .	16,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 24th June 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>	<b>£</b>	<b>BOMBAY—contd.</b>	<b>£</b>
<i>Immediates.</i>		<i>Immediates—contd.</i>	
King Hamilton and Company . . .	14,000	Bank of Taiwan . . .	14,000
Mercantile Bank of India . . .	14,000	Tata Iron & Steel Co., Ltd. . .	12,000
E. D. Sassoon and Company . . .	8,000	Messrs. M. B. Gandhi & Co. . .	14,000
Tata Industrial Bank, Ltd. . .	14,000	Bank of India . . .	14,000
Eastern Bank, Ltd. . .	14,000	National Bank of India for Delhi	14,000
E. Meyer & Co., Ltd. . .	11,000	National Bank of India for Lahore	14,000
Grace Brothers, Ltd. . .	11,000	Branch.	
Cox & Co. . .	14,000	National Bank of India,	14,000
Cox & Co., a/c B. Z. Batia & Co. .	14,000	Bombay Branch.	
Cox & Co., a/c Rawalpindi Office.	14,000	National Bank of India,	14,000
Union Insurance Society of	14,000	Karachi Branch.	
Canton, Ltd.		National Bank of India,	14,000
Hong Kong & Shanghai Banking	14,000	Amritsar Branch.	
Corporation.		Chartered Bank of India,	14,000
Chartered Bank of India, Australia	14,000	Australia & China for Delhi	
and China, Calcutta Office.		Agency.	
Do. a/c Colombo Office . . .	14,000	Chartered Bank of India,	14,000
Do. a/c Cawnpore Office . . .	14,000	Australia & China for Kara-	
Do. a/c Rangoon Office . . .	14,000	chi Agency.	
George Henderson & Co., a/c		Chartered Bank of India,	14,000
Barnagore Jute Factory . . .	7,000	Australia & China for Bombay	
Mackinnon, Mackenzie & Co. . .	5,000	Agency.	
National Bank of India . . .	14,000	Messrs. Cox. & Co. . .	14,000
Do. a/c Rangoon Branch . . .	7,000	International Banking Corpora-	14,000
Hurdutroy Chamria & Co. . .	7,000	tion.	
Yokohama Specie Bank . . .	14,000	Imperial Bank of Persia . . .	14,000
Ralli Brothers . . .	14,000	Messrs. Ralli Brothers . . .	6,000
Calcutta Industrial Bank . . .	10,000	Comptoir National d'Escompte	14,000
National Bank of India, a/c	7,000	de Paris.	
Cawnpore Office.		Bank of Baroda . . .	7,000
Mitsui Bussan Kaisha, Ltd. . .	14,000	Sumitomo Bank . . .	8,000
Central Bank of India . . .	14,000	Mr. Ardeshir P. Sebawala . . .	12,000
Grandage Moir & Co. . .	7,000	Sir Cawasji Jehangir, Bart. . .	12,000
<b>Total . . .</b>	<b>3,32,000</b>	Bombay Dyeing & Manufactur-	7,000
<i>Deferreds.</i>		ing Co., Ltd.	
Alliance Bank of Simla . . .	14,000	Yokohama Specie Bank . . .	14,000
<b>Total . . .</b>	<b>14,000</b>	Yokohama Specie Bank, Rangoon	11,000
<b>BOMBAY.</b>	<b>£</b>	Branch.	
<i>Immediates.</i>		Bank of Bombay . . .	14,000
Messrs. J. Duxbury & Co. . .	14,000	Messrs. E. D. Sasson & Co. . .	14,000
Bombay Port Trust . . .	14,000	Mr. A. J. Raymond . . .	14,000
Messrs. Sassoon J. David Co. . .	12,000	Hindustan Spinning & Weaving	7,000
Mercantile Bank of India . . .	14,000	Mills Co., Ltd. . .	
Messrs. W. & A. Graham Co. . .	14,000	Central Bank of India . . .	14,000
Ikeda & Co. . .	10,000	Central Bank of India, Karachi	14,000
Suzuki & Co. . .	14,000	Branch.	
		Messrs. Narandas Rajaram . . .	14,000
		Tata Industrial Bank . . .	14,000
		Mr. F. E. Dinshaw . . .	14,000
		Mr. Narottam Morarji . . .	14,000
		Mr. Rustomji Dadiba Dalal . . .	7,000
		Mr. Dadiba Merwanji Dalal . . .	14,000
		<b>Total . . .</b>	<b>545,000</b>

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 24th June 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>	<b>£</b>	<b>MADRAS.</b>	<b>£</b>
<i>Deferreds.</i>		<i>Immediates.</i>	
Bombay Improvement Trust . . .	14,000	Chartered Bank of India, Australia & China, Madras.	14,000
Alliance Bank of Simla . . .	7,000	The Tata Industrial Bank, Ltd., Madras.	11,000
Hong Kong & Shanghai Banking Corporation . . .	14,000	The Mercantile Bank of India, Ltd., Madras	7,000
National Bank of South Africa . . .	7,000	National Bank of India, Ltd., Madras.	7,000
Eastern Bank . . .	14,000		
Bombay Company, Ltd. . . .	14,000		
<b>Total . . .</b>	<b>70,000</b>	<b>Total . . .</b>	<b>39,000</b>

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 1st July 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—<i>contd.</i></b>	
<i>Immediates.</i>	<b>£</b>	<i>Immediates—contd.</i>	<b>£</b>
King Hamilton & Co. . . .	10,000	E. Meyer & Co., Ltd. . . .	10,000
Allen Brothers & Co., Ltd. . . .	10,000	Yokohama Specie Bank . . .	10,000
Chartered Bank of India, Australia and China, Calcutta Agency.	10,000	Walker Goward & Co. . . .	9,000
Chartered Bank of India, Australia and China, Cawnpore Agency.	9,000	Tata Industrial Bank, Ltd. . . .	10,000
Chartered Bank of India, Australia and China, Colombo Agency.	9,000	Grace Brothers . . . .	10,000
Chartered Bank of India, Australia and China, Rangoon Agency.	9,000	George Henderson and Co. . . .	10,000
Burma Oil Co., Ltd. . . .	8,000	George Henderson and Co., a/c M. David & Co. . . .	10,000
Bank of Bengal . . . .	10,000	George Henderson and Co., a/c Barnagore Jute Factory Co. . . .	10,000
Do. a/c Turner, Morrison & Co. . . .	10,000	International Banking Corporation.	10,000
E. D. Sassoon & Co. . . .	6,000	Eastern Bank, a/c Colombo Branch.	9,000
Eastern Bank, Ltd. . . .	10,000	Ralli Brothers . . . .	10,000
Mercantile Bank of India . . .	10,000	Shaw, Wallace & Co. . . .	10,000
Calcutta Port Commissioners . . .	10,000	Calcutta Industrial Bank, Ltd. . . .	9,000
Hong Kong & Shanghai Banking Corporation.	10,000	National Bank of India, Ltd. . . .	10,000
Allahabad Bank . . . .	10,000	National Bank of India, Ltd., a/c Rangoon Branch . . .	9,000
Union Insurance Society of Canton, Ltd. . . .	10,000	National Bank of India, Ltd., a/c Cawnpore Branch.	9,000
E. Meyer, Esq. . . .	10,000	Mitsui Bussan Kaisha, Ltd. . . .	5,000
		Central Bank of India, Ltd. . . .	10,000
		<b>Total . . .</b>	<b>331,000</b>

**List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 1st July 1920—*contd.***

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA—<i>contd.</i></b>		<b>BOMBAY—<i>contd.</i></b>	
<i>Deferreds.</i>	£	<i>Immediates—contd.</i>	£
Alliance Bank of Simla, Ltd.	10,000	Sumitomo Bank . . . . .	8,000
		Bank of India . . . . .	10,000
		Mr. J. N. Rose . . . . .	7,000
Total . . . . .	10,000	Messrs. D. D. Patel & Co. . . . .	10,000
		Messrs. Ralli Brothers . . . . .	10,000
		Messrs. Cox & Co. . . . .	8,000
		Chartered Bank of India, Australia & China for Delhi Agency.	9,000
<b>BOMBAY.</b>		Chartered Bank of India, Australia & China for Karachi Agency.	10,000
<i>Immediates.</i>		Chartered Bank of India, Australia & China, Bombay.	10,000
Mr. Dadiba Merwanji Dalal . . . . .	10,000	P. Chrystal & Co. . . . .	10,000
Bank of Baroda . . . . .	10,000	Imperial Bank of Persia . . . . .	10,000
Bank of Bombay . . . . .	10,000	Messrs. Premchand Raychand and Sons.	10,000
Tata Iron & Steel Co. . . . .	10,000	Hindustan Spinning & Weaving Mills.	10,000
National Bank of India for Delhi Branch.	9,000	Mr. F. E. Dinshaw . . . . .	10,000
Mr. Pirojsha Merwanji Dalal . . . . .	10,000	Messrs. Narandas Rajaram & Co. . . . .	10,000
Mr. A. P. Sabawala . . . . .	10,000	Mr. R. D. Tata . . . . .	10,000
Sir Cowasji Jehangir, Bart. . . . .	10,000	Tata Industrial Bank . . . . .	10,000
Messrs. J. Daxbury & Co. . . . .	8,000	International Banking Corporation.	10,000
National Bank of India for Amritsar Office.	10,000	Mr. A. J. Raymond . . . . .	9,000
Ag. Manager, Bombay Electric Supply & Tarmway Co.	7,000	Mr. Arthur Paine . . . . .	8,000
Mercantile Bank of India . . . . .	10,000	Messrs. E. D. Sassoon & Co. . . . .	10,000
Bombay Dyeing & Manufacturing Co.	6,000	Total . . . . .	501,000
National Bank of India for Karachi Office.	10,000	<i>Deferreds.</i>	
National Bank of India for Bombay Office.	10,000	Alliance Bank of Simla, Ltd. . . . .	7,000
Messrs. Sassoon J. David & Co. . . . .	10,000	Bombay Improvement Trust . . . . .	8,000
Mr. Rustomji Dadiba Dalal . . . . .	10,000	Hong Kong and Shanghai Banking Corporation.	10,000
Mr. R. E. Sassoon . . . . .	10,000	Sir Dinshaw Manekji Petit, Bart.	10,000
Mr. H. W. Sassoon . . . . .	10,000	Bombay Company, Ltd. . . . .	10,000
Captain E. V. Sassoon . . . . .	10,000	British Burma Petroleum Co. . . . .	7,000
Sir Edward Sassoon, Bart. . . . .	10,000	Total . . . . .	52,000
Mr. J. E. Raymond . . . . .	10,000		
Mr. M. E. Sassoon . . . . .	10,000	<b>MADRAS.</b>	
Comptoir National d'Escompte de Paris.	10,000	<i>Immediates.</i>	
Suzuki & Co. . . . .	9,000	Bank of Madras, Madras . . . . .	10,000
Messrs. W. & A. Graham & Co. . . . .	10,000	The Mercantile Bank of India, Ltd., Madras.	10,000
M. B. Ghandi & Co. . . . .	10,000		
Bank of Taiwan . . . . .	9,000		
Agent, Sir Shapurji Broacha Mills.	10,000		
Central Bank of India, Bombay . . . . .	9,000		
Yokohama Specie Bank, Rangoon Branch.	8,000		
Yokohama Specie Bank, Bombay Branch.	9,000		

**List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 1st July 1920—concl'd.**

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>MADRAS—contd.</b>		<b>MADRAS.</b>	
<i>Immediates—contd.</i>	<i>£</i>	<i>Deferreds.</i>	<i>£</i>
National Bank of India, Ltd. .	10,000	Messrs. M. Jamal Moldeen Saib & Co., Madras.	10,000
The Tata Industrial Bank, Ltd. .	10,000	Messrs. W. A. Beardsell & Co., Ltd.	6,000
Chartered Bank of India, Australia and China, Madras.	10,000		
Mohamed Khabeb Shirazi & Sons, Madras.	10,000		
Messrs. Parry & Co., Madras .	10,000	<b>Total</b>	<b>16,000</b>
Messrs. Walker & Co., Madras .	10,000		
Messrs. Binny & Co., Madras .	10,000		
<b>Total</b>	<b>90,000</b>		

**List of applicants for Reverse Councils to whom allotments have been made  
at the sale held on the 8th July 1920.**

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>	<i>£</i>	<i>Immediates—contd.</i>	<i>£</i>
Cox & Co. .	16,000	Port Commissioners Calcutta .	16,000
Cox & Co., a/c B. Z. Batia & Co.	15,000	International Banking Corporation.	16,000
Cox & Co., a/c Chandra Shum-shere Jung of Nepal.	...	Yokohama Specie Bank, Ltd. .	16,000
King Hamilton & Co. . .	16,000	Eastern Bank, Ltd. . . .	16,000
E. D. Sassoon & Co. . . .	9,000	E. Meyer, Esq. . . . .	9,000
Chartered Bank of India, Australia and China a/c Calcutta Agency.	16,000	Ralli Brothers . . . . .	16,000
Chartered Bank of India, Australia and China a/c Cawnpore Agency.	15,000	Hongkong and Shanghai Banking Corporation.	16,000
Chartered Bank of India, Australia and China a/c Rangoon Agency.	15,000	Cox & Co., a/c Rawalpindi Branch.	15,000
Chartered Bank of India, Australia and China a/c Madras Agency.	15,000	Gillanders, Arbuthnot & Co. .	12,000
Chartered Bank of India, Australia and China a/c Colombo Agency.	15,000	International Banking Corporation, a/c Cowie & Co.	12,000
Mercantile Bank of India . .	16,000	Calcutta Industrial Bank, Ltd. .	16,000
		National Bank of India, Calcutta	16,000
		National Bank of India, a/c Rangoon Branch.	15,000
		Mitsui Bussan Kaisha, Ltd. .	10,000
		George Henderson & Co. . .	8,000
		George Henderson & Co., a/c	16,000
		Earnagore Jute Factory.	
		Hurdutroy Chamria & Co.	16,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 8th July 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.—<i>contd.</i></b>		<b>BOMBAY.—<i>contd.</i></b>	
<i>Immediates.—contd.</i>	£	<i>Immediates.—contd.</i>	£
Shaw, Wallace & Co. . . . .	8,000	Mr. Dadiba Merwanji Dalal . . . . .	16,000
Tata Industrial Bank, Ltd. . . . .	16,000	Yokohama Specie Bank, Ltd. . . . .	16,000
E. Meyer & Co., Ltd. . . . .	16,000	Sir B. M. Pettit, Bart. . . . .	16,000
E. Meyer, Esq. . . . .	7,000	Bank of India . . . . .	16,000
Central Bank of India, Ltd., Managing Agents. . . . .	8,000	Hindustan Spinning & Weaving Mills, Ltd. . . . .	15,000
British India Steam Navigation Co., Ltd. . . . .	18,000	National Bank of India . . . . .	16,000
<b>Total</b> . . . . .	<b>478,000</b>	International Banking Corpora- tion. . . . .	16,000
<i>Deffereds.</i>		Messrs. Balli Brothers, Bombay. . . . .	15,000
Alliance Bank of Simla, Ltd. . . . .	16,000	Messrs. Balli Brothers, Karachi . . . . .	8,000
<b>Total</b> . . . . .	<b>16,000</b>	Chartered Bank of India, Austr- lia and China. . . . .	16,000
<b>BOMBAY.</b>		Chartered Bank of India for Amritsar Agency . . . . .	15,000
<i>Immediates.</i>		Central Bank of India . . . . .	12,000
Suzaki & Co. . . . .	16,000	<b>Total</b> . . . . .	<b>429,000</b>
Messrs. E. D. Sassoon & Co. . . . .	16,000	<i>Deffereds.</i>	
Sir Edward Sassoon . . . . .	15,000	Secretary, City Improvement Trust. . . . .	16,000
Mr. M. E. Sassoon . . . . .	16,000	The Bombay Company, Ltd. . . . .	16,000
Captain E. V. Sassoon . . . . .	15,000	The Eastern Bank, Ltd. . . . .	18,000
Agents Sir Shapurji Procha Mills. . . . .	16,000	Alliance Bank of Simla . . . . .	5,000
Messrs. W. & A. Graham & Co. . . . .	15,000	<b>Total</b> . . . . .	<b>50,000</b>
Mercantile Bank of India . . . . .	16,000	<b>MADRAS.</b>	
Messrs. Shaw, Wallace & Co. . . . .	8,000	<i>Immediates.</i>	
Bombay Electric Supply & Tram- way Co. . . . .	16,000	National Bank of India, Ltd. . . . .	16,000
Messrs. Cox & Co. . . . .	8,000	Madras. . . . .	
Sumitomo Bank . . . . .	18,000	The Mercantile Bank of India . . . . .	16,000
Tata Industrial Bank . . . . .	16,000	<b>Total</b> . . . . .	<b>32,000</b>
Bank of Taiwan . . . . .	16,000	<i>Deffereds.</i>	
Tata Iron & Steel Co., Ltd. . . . .	16,000	<i>Nil.</i>	
Messrs. Sassoon J. David & Co. . . . .	8,000		
Agents, Bombay Dyeing & Manu- facturing Co., Ltd. . . . .	11,000		
Messrs. P. Chrystal & Co. . . . .	15,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 15th July 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>	<i>£</i>	<i>Immediates—contd.</i>	<i>£</i>
King Hamilton & Co. . . . .	10,000	Shaw, Wallace & Co. . . . .	7,000
International Banking Corporation. . . . .	10,000	E. Meyer, Esq. . . . .	10,000
Walker Goward & Co. . . . .	9,000	E. Meyer, & Co., Ltd. . . . .	10,000
Cox & Co. . . . .	10,000	George Henderson & Co. . . . .	10,000
Cox & Co. a/c B. Z. Batia & Co. . . . .	10,000	George Henderson & Co., a/c M. David & Co. . . . .	7,000
Cox & Co. a/c Rawalpindi Office . . . . .	10,000	B. I. S. N. Co., Ltd. . . . .	7,000
Eastern Bank, Calcutta . . . . .	10,000	Calcutta Industrial Bank . . . . .	10,000
Eastern Bank a/c Colombo Branch. . . . .	10,000	Mitsui Bussan Kaisha, Ltd. . . . .	7,000
Calcutta Port Commissioners . . . . .	10,000	Ralli Brothers . . . . .	10,000
Hongkong & Shanghai Banking Corporation. . . . .	10,000	Tata Sons, Ltd. . . . .	5,000
Union Insurance Society of Canton, Ltd. . . . .	10,000		
E. D. Sassoon & Co. . . . .	6,000	<i>Deferreds.</i>	
Yokohama Specie Bank . . . . .	10,000	George Henderson & Co., a/c Baranagore Jute Factory Co. . . . .	10,000
Burma Oil Co., Ltd. . . . .	10,000	Alliance Bank of India . . . . .	10,000
Jessop & Co., Ltd. . . . .	10,000		
Chartered Bank of India, Australia & China, Calcutta. . . . .	10,000	Total . . . . .	412,000
Chartered Bank of India, a/c Rangoon Office. . . . .	10,000		
Chartered Bank of India, a/c Colombo Office. . . . .	10,000	<b>BOMBAY.</b>	
Chartered Bank of India, a/c Cawnpore Office. . . . .	10,000	<i>Immediates.</i>	
Chartered Bank of India, a/c Madras. . . . .	10,000	Sir D. M. Petit, Bart. . . . .	10,000
Mercantile Bank of India, a/c Calcutta. . . . .	10,000	Bombay Electric Supply and Tramway Co. . . . .	10,000
Mercantile Bank of India, Rangoon Branch. . . . .	10,000	Sir Cowasji Jehangir, Bart. . . . .	10,000
Bank of Bengal . . . . .	10,000	Mr. A. P. Sabhawala . . . . .	10,000
Bank of Bengal a/c Gillanders. . . . .	10,000	Agents, Sir Shapurji Broacha Mills. . . . .	10,000
Arbuthnott & Co. . . . .	10,000	Mr. Dadiba Merwanji Dalal . . . . .	10,000
Bank of Bengal a/c Turner, Morrison & Co. . . . .	10,000	Mercantile Bank of India for Karachi Office. . . . .	7,000
R. B. Hurdutory Chamria & Co. . . . .	7,000	Mercantile Bank of India for Bombay. . . . .	7,000
International Banking Corporation a/c Cowie & Co. . . . .	5,000	Bank of Baroda . . . . .	10,000
Central Bank of India . . . . .	7,000	Messrs. E. D. Sassoon & Co. . . . .	9,000
Tata Industrial Bank . . . . .	10,000	Mr. A. J. Raymond . . . . .	10,000
Grace Brothers . . . . .	9,000	Sir Edward Sassoon . . . . .	10,000
National Bank of India, Calcutta. . . . .	10,000	Mr. J. E. Raymond . . . . .	9,000
National Bank of India, a/c Rangoon Branch. . . . .	10,000	Capt. R. E. Sassoon . . . . .	10,000
National Bank of India, Cawnpur Branch. . . . .	10,000	Capt. M. E. Sassoon . . . . .	10,000
		Mr. H. W. Sassoon . . . . .	10,000
		Capt. E. V. Sassoon . . . . .	10,000
		Bank of Bombay . . . . .	10,000
		Tata Industrial Bank . . . . .	10,000
		Agents, Bombay Dyeing & Manufacturing Co., Ltd. . . . .	10,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 15th July 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>		<b>BOMBAY—<i>concltd.</i></b>	
<i>Immediates—contd.</i>	£	<i>Immediates—concltd.</i>	£
Frenchand Roychand & Sons . . . . .	10,000	Chartered Bank of India, Australia & China for Karachi Agency.	10,000
Central Bank of India for Karachi Branch.	10,000	Chartered Bank of India, Australia & China for Bombay.	10,000
Bank of India, Ltd. . . . .	10,000	Messrs. W. & A. Graham & Co. . . . .	10,000
International Banking Corporation.	10,000	Messrs. Cox & Co., Bombay Branch.	10,000
National Bank of India for Karachi Office.	10,000	Messrs. Cox & Co., for Karachi	5,000
National Bank of India for Delhi Office.	10,000	Chartered Bank of India, Australia and China for Delhi Agency.	9,000
National Bank of India for Bombay.	10,000		
National Bank of India for Amritsar.	9,000		
Mitsui Bussan Kaisha . . . . .	10,000	<i>Deferreds.</i>	£
Agents, The Tata Iron & Steel Co.	9,000	Bombay Improvement Trust . . . . .	10,000
Central Bank of India, Bombay.	10,000	National Bank of South Africa . . . . .	8,000
Messrs. Narandas Rajaram & Co.	10,000	Eastern Bank . . . . .	10,000
Comptoir National d'Escompte de Paris.	10,000	Bombay Co. . . . .	10,000
Ralli Brothers, Bombay . . . . .	10,000	Hongkong & Shanghai Banking Corporation.	10,000
Yakohama Specie Bank for Rangoon Office.	5,000		
Yakohama Specie Bank for Bombay Office.	10,000	Total . . . . .	548,000
Messrs. R. P. Shroff & Sons . . . . .	9,000		
Messrs. M. B. Ghandi & Co. . . . .	10,000	<b>MADRAS.</b>	
Imperial Bank of Persia . . . . .	10,000	<i>Immediates.</i>	
Sumitomo Bank . . . . .	9,000	The Tata Industrial Bank, Ltd., Madras.	10,000
Secretaries & Treasurers, Hindustan Spinning & Weaving Mills.	10,000	National Bank of India, Ltd., Madras.	10,000
Messrs. Shaw, Wallace & Co. . . . .	5,000	The Mercantile Bank of India, Ltd., Madras.	10,000
Suzuki & Co. . . . .	10,000	Bank of Madras, Madras . . . . .	10,000
Mr. Narottam Merarji . . . . .	10,000	Total . . . . .	40,000
Mr. F. E. Dinshaw . . . . .	10,000		
Bank of Taiwan . . . . .	10,000		
Ikeda & Co. . . . .	10,000		



List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 22nd July 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>	<i>£</i>	<i>Immediates—contd.</i>	<i>-£</i>
Messrs. Cox & Co. . . . .	11,000	Tata Industrial Bank . . . . .	11,000
Messrs. Cox & Co., a/c. Binraj Zorwamull Batia & Co. . . . .	10,000	Tata Industrial Bank a/c. Rangoon Branch. . . . .	10,000
Messrs. Cox & Co., a/c. Rawalpindi Office. . . . .	10,000		
Eastern Bank . . . . .	11,000	<i>Deferreds.</i>	
Eastern Bank a/c. Colombo Branch. . . . .	10,000	Bombay Co., Ltd. . . . .	10,000
Walker Goward & Co. . . . .	9,000	George Henderson & Co., a/c. Baranagore Jute Factory Co. . . . .	10,000
Burma Oil Co., Ltd. . . . .	10,000	Alliance Bank of Simla, Ltd. . . . .	11,000
E. D. Sassoon & Co. . . . .	7,000		
National Bank of India . . . . .	11,000	Total . . . . .	399,000
National Bank of India, a/c. Cawnpore Branch. . . . .	10,000		
National Bank of India, a/c. Rangoon Branch. . . . .	10,000	<b>BOMBAY.</b>	
Port Commissioners, Calcutta . . . . .	10,000	<i>Immediates.</i>	
Ralli Brothers . . . . .	10,000	Bank of India . . . . .	10,000
International Banking Corporation. . . . .	11,000	Mercantile Bank of India . . . . .	9,000
George Henderson & Co. . . . .	10,000	Do. for Karachi Branch . . . . .	5,000
George Henderson & Co., a/c. M. David & Co. . . . .	8,000	Agents, the Tata Iron and Steel Co. . . . .	6,000
Mackinnon Mackenzie & Co. . . . .	7,000	Agents, the Bombay Dyeing and Manufacturing Co. . . . .	9,000
Shaw Wallace & Co. . . . .	10,000	Sir D. M. Petit, Bart. . . . .	9,000
Mercantile Bank of India, Ltd. . . . .	11,000	Messrs. Shaw Wallace & Co. . . . .	5,000
Mercantile Bank of India, Ltd. a/c. Rangoon Branch. . . . .	10,000	Hindustan Spinning and Weaving Mills. . . . .	9,000
Grace Brothers, Ltd. . . . .	9,000	Agents, Sir Shapurji Broacha Mills. . . . .	10,000
Chartered Bank of India, Australia and China. . . . .	11,000	Chairman, Bombay Port Trust . . . . .	10,000
Chartered Bank of India, Australia and China a/c. Madras Agency. . . . .	10,000	Bombay Electric Supply and Tramway Co. . . . .	10,000
Chartered Bank of India, a/c. Cawnpore Agency. . . . .	10,000	Sir Cawasji Jehangir, Bart. . . . .	10,000
Chartered Bank of India, a/c. Colombo Agency. . . . .	10,000	Eastern Bank . . . . .	7,000
Chartered Bank of India, a/c. Rangoon Agency. . . . .	10,000	Tata Industrial Bank . . . . .	9,000
Yokohama Specie Bank . . . . .	11,000	Mr. F. E. Dinshaw . . . . .	10,000
Turner Morrison & Co. . . . .	10,000	International Banking Corporation. . . . .	10,000
Gillanders Arbuthnot & Co. . . . .	11,000	Tata Industrial Bank, Cawnpore . . . . .	5,000
Jessop & Co., Ltd. . . . .	6,000	Mr. R. D. Tata . . . . .	9,000
Hrudutroy Chammra & Co. . . . .	10,000	Ikeda & Co. . . . .	9,000
Hongkong and Shanghai Banking Corporation. . . . .	11,000	Suzaki & Co. . . . .	9,000
E. Meyer, Esq. . . . .	10,000	Central Bank of India for Lahore Branch. . . . .	9,000
E. Meyer & Co. . . . .	10,000	Mitsui Bussan Kaisha . . . . .	9,000
Calcutta Industrial Bank . . . . .	6,000	Bank of Taiwan . . . . .	9,000
Calcutta Industrial Bank a/c. Rameswar Nathany & Co. . . . .	6,000	Imperial Bank of Persia . . . . .	5,000
		Central Bank of India, Bombay . . . . .	9,000
		Do. Karachi Branch . . . . .	10,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 22nd July 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>		<b>BOMBAY—<i>contd.</i></b>	
<i>Immediates—contd.</i>	£	<i>Immediates—contd.</i>	£
Messrs. Ralli Brothers, Bombay . . .	9,000	Messrs. Cox & Co. . . . .	9,000
Do. for Karachi Office . . . . .	7,000	Do. Karachi Office . . . . .	5,000
Mr. Narottam Morarji . . . . .	10,000	Chartered Bank of India, Australia, China and Bombay . . . . .	10,000
Mr. Dadiba Merwanji, Dalal . . . . .	10,000	Chartered Bank of India, Amritsar Office . . . . .	9,000
Sir E. Sassoon, Bart. . . . .	10,000	Chartered Bank of India, Karachi Office . . . . .	9,000
Messrs. E. D. Sassoon & Co. . . . .	10,000		
Mr. A. J. Raymond . . . . .	9,000	<i>Deferreds.</i>	
Mr. H. W. Sassoon . . . . .	10,000	The Bank of Baroda . . . . .	5,000
Mr. M. E. Sassoon . . . . .	9,000	Bombay Improvement Trust . . . . .	10,000
Captain E. V. Sassoon . . . . .	10,000	The Bombay Company, Ltd. . . . .	10,000
Messrs. E. D. Sassoon & Co., Karachi . . . . .	9,000	Hong Kong and Shanghai Banking Corporation . . . . .	5,000
Mr. R. E. Sassoon . . . . .	10,000	Alliance Bank of Simla . . . . .	5,000
Mr. J. E. Raymond . . . . .	9,000		
Messrs. W. & A. Graham & Co. . . . .	10,000	Total . . . . .	549,000
Comptoir National d'Escompte de Paris . . . . .	10,000		
Sumitomo Bank . . . . .	9,000	<b>MADRAS.</b>	
Messrs. R. P. Shroff & Sons . . . . .	10,000	<i>Immediates.</i>	
Do. M. B. Gandhi & Co. . . . .	10,000	Bank of Madras, Madras . . . . .	9,000
Yokohama Specie Bank, Rangoon Branch . . . . .	5,000	The Tata Industrial Bank, Ltd., Madras . . . . .	9,000
Yokohama Specie Bank, Bombay . . . . .	9,000	National Bank of India, Ltd., Madras . . . . .	9,000
Messrs. Premchand Roychand & Sons . . . . .	9,000	Messrs. Walker & Co., Madras . . . . .	9,000
Chartered Bank of India, Australia and China, Delhi . . . . .	10,000	Messrs. Parry & Co., Madras . . . . .	9,000
National Bank of India, for Amritsar Office . . . . .	9,000	The Mercantile Bank of India, Ltd., Madras . . . . .	7,000
National Bank of India, for Karachi . . . . .	10,000		
National Bank of India, Bombay . . . . .	9,000	Total . . . . .	52,000
Do. do. Delhi Office . . . . .	9,000		
Do. do. Lahore Office . . . . .	9,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 29th July 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>BOMBAY.</b>	
<i>Immediates.</i>	<i>£</i>	<i>Immediates.</i>	<i>£</i>
Ludlow Jute Co., Ltd. . . . .	8,000	Mercantile Bank of India, Bombay.	13,000
Cox & Co. . . . .	14,000	Mercantile Bank of India, Karachi Office.	13,000
Cox & Co. Rawalpindi Office . . .	13,000	Messrs. Shaw Wallace & Co. . . .	7,000
International Banking Corporation.	14,000	International Banking Corporation.	14,000
Burma Oil Co., Ltd. . . . .	12,000	Chairman, Bombay Port Trust . .	14,000
Ralli Brothers . . . . .	18,000	National Bank of India for Tuticorin Branch.	7,000
Eastern Bank . . . . .	14,000	National Bank of India for Cochin Branch.	7,000
Eastern Bank a/c Colombo Branch.	13,000	National Bank of India for Amritsar Branch.	13,000
National Bank of India, . . . . .	14,000	National Bank of India for Lahore Branch.	13,000
National Bank of India, Rangoon Branch.	13,000	National Bank of India for Karachi Branch.	13,000
National Bank of India, Cawnpore Branch.	13,000	National Bank of India for Delhi.	13,000
Mackinnon Mackenzie & Co. . . .	12,000	National Bank of India for Bombay.	14,000
Yokohama Specie Bank . . . . .	14,000	Bank of Taiwan . . . . .	14,000
Chartered Bank of India, Australia & China.	14,000	Mr. Narotum Morarji . . . . .	14,000
Chartered Bank of India, Australia & China, Cawnpore Branch.	13,000	Mr. R. D. Tata . . . . .	13,000
Chartered Bank of India, Australia & China, Colombo Branch.	13,000	Messrs. Ralli Brothers, Bombay.	13,000
Chartered Bank of India, Australia & China, Madras Branch.	13,000	Messrs. Ralli Brothers for Karachi office.	18,000
Chartered Bank of India, Australia & China, Rangoon Branch.	13,000	Mr. F. E. Dinshaw . . . . .	14,000
Bank of Bengal, a/c Gillanders Arbuthnot & Co.	13,000	Mr. Dadiba Merwanji Dalal . . .	14,000
Mercantile Bank of India, Calcutta.	14,000	Yokohama Specie Bank . . . . .	13,000
Mercantile Bank of India, Rangoon Branch.	13,000	Messrs. Cox & Co. . . . .	14,000
Mercantile Bank of India, Delhi Branch.	7,000	Chartered Bank of India, Australia & China.	14,000
Tata Industrial Bank . . . . .	14,000	Ikeda & Co. . . . .	13,000
Do. Rangoon Branch . . . . .	13,000	Sumitomo Bank . . . . .	13,000
Shaw Wallace & Co. . . . .	13,000	Suzuki & Co. . . . .	13,000
Jessop & Co. Ltd. . . . .	8,000	Mitsui Bussan Kaisha . . . . .	13,000
R. B. Hurdutroy Chamria & Co.	14,000	Tata Industrial Bank, Ltd., Bombay.	13,000
Gox & Co. a/c Srinagar Office . . .	8,000	Tata Industrial Bank Ltd., Cawnpore Branch.	13,000
Mitsui Bussan Kaisha, Ltd. . . . .	8,000	Messrs E. D. Sassoon & Co. . . .	13,000
E. Meyer & Co. . . . .	10,000	Messrs. R. E. Sassoon & Co. . . .	13,000
		Messrs. E. D. Sassoon & Co., Karachi Office.	13,000
<i>Deferreds.</i>		Capt. E. V. Sassoon . . . . .	13,000
Bombay Company, Ltd. . . . .	13,000	Mr. A. J. Raymond . . . . .	13,000
George Henderson and Co. a/c Barragore Jute Factory Co.	13,000	Mr. H. W. Sassoon . . . . .	13,000
Alliance Bank of Simla . . . . .	14,000	Mr. M. E. Sassoon . . . . .	13,000
		Sir Edward Sassoon . . . . .	14,000
Total . . . . .	408,000	Mr. J. E. Raymond . . . . .	13,000
		Comptoir National d'Escompte de Paris.	13,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 29th July 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>(BOMBAY—<i>contd.</i></b>		<b>MADRAS</b>	
<i>Immediates—contd.</i>	£	<i>Immediates.</i>	£
Messrs. R. P. Shroff & Sons . . . . .	11,000	The Tata Industrial Bank, Ltd., Madras.	14,000
Messrs. M. B. Gandhi & Co. . . . .	14,000	National Bank of India, Ltd., Madras.	18,000
Eastern Bank . . . . .	14,000	The Mercantile Bank of India, Madras.	18,000
<i>Deferreds.</i>		<b>Total</b>	<b>40,000</b>
The Bombay Company, Ltd. . . . .	14,000		
The Bank of Baroda . . . . .	7,000		
Alliance Bank of Simla . . . . .	6,000		
<b>Total</b>	<b>5,52,000</b>		

List of applicants in Calcutta for Reverse Councils to whom allotments have been made at the sale held on the 5th August 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA.</b>	
<i>Immediates.</i>	£	<i>Immediates—contd.</i>	£
Burma Oil Co., Ltd. . . . .	10,000	Shaw Wallace & Co. . . . .	10,000
International Banking Corporation.	10,000	Cox & Co. . . . .	10,000
Do. a/c C. R. Cowie & Co. . . . .	6,000	Do. a/c Rawalpindi Office . . . . .	10,000
Mercantile Bank of India . . . . .	10,000	Do. a/c Srinagar Office . . . . .	9,000
Do. a/c Rangoon Branch . . . . .	10,000	Jessop & Co. . . . .	6,000
Do. a/c Delhi Branch . . . . .	10,000	Tata Industrial Bank . . . . .	10,000
Chartered Bank of India, Australia and China.	10,000	Do. a/c Rangoon Branch . . . . .	10,000
Do. Colombo . . . . .	10,000	Port Commissioners, Calcutta . . . . .	10,000
Do. Rangoon . . . . .	10,000	Calcutta Industrial Bank . . . . .	8,000
Do. Cawnpore . . . . .	10,000	Macinnon Macenzie & Co. . . . .	7,000
Messrs. E. D. Sassoon & Co. . . . .	5,000	Ralli Brothers . . . . .	8,000
National Bank of India . . . . .	10,000	E. Meyer & Co. . . . .	10,000
Do. a/c Rangoon Branch . . . . .	10,000		
Do. a/c Chittagong Branch . . . . .	10,000	<i>Deferreds.</i>	
Do. a/c Cawnpore Branch . . . . .	10,000	Bombay Co. . . . .	10,000
Messrs. Walker Goward & Co. . . . .	7,000	George Henderson & Co. a/c Barnagore Jute Factory.	10,000
Hurdutt Chamria & Co. . . . .	10,000	Alliance Bank of Simla . . . . .	10,000
Rampurab Chamria . . . . .	10,000	<b>Total</b>	<b>872,000</b>
Ludlow Jute Co., Ltd. . . . .	6,000		
Hongkong & Shanghai Bank . . . . .	10,000		
Eastern Bank . . . . .	10,000		
Do. a/c Colombo Branch . . . . .	10,000		
Bank of Bengal . . . . .	10,000		
Do. a/c Turner Morrison & Co. . . . .	10,000		
Do. a/c Gillanders Arbuthnot & Co. . . . .	10,000		



List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 12th August 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA.—contd.</b>	
<i>Immediates.</i>	<i>£</i>	<i>Immediates—contd.</i>	<i>£</i>
Ludlow Jute Co., Ltd. . . . .	6,000	Tata Industrial Bank . . . . .	10,000
Chartered Bank of India, Australia and China, Calcutta. . . . .	10,000	Ralli Brothers . . . . .	9,000
Chartered Bank of India, Cawnpore. . . . .	9,000	Total . . . . .	8,68,000
Chartered Bank of India, Rangoon. . . . .	9,000	<b>BOMBAY.</b>	
Chartered Bank of India, Colombo. . . . .	9,000	<i>Immediates.</i>	
E. D. Sassoon & Co. . . . .	5,000	Messrs. Ralli Brothers, Bombay . . . . .	9,000
International Banking Corp'n. . . . .	10,000	Do. do. for Karachi Office. . . . .	9,000
Mercantile Bank of India, Calcutta. . . . .	10,000	Mr. Dadiba Merwanji Dalal . . . . .	9,000
Mercantile Bank of India, Rangoon Branch. . . . .	9,000	Messrs. R. P. Shroff and Lous . . . . .	7,000
Mercantile Bank of India, Delhi Branch. . . . .	9,000	Messrs. Sassoon and David Co. . . . .	9,000
Walker Goward & Co. . . . .	6,000	Sir Cowasji Jahangir, Bart. . . . .	9,000
Cox & Co., Calcutta . . . . .	10,000	Messrs. Shaw Wallace & Co. . . . .	5,000
Cox & Co., Rawalpindi . . . . .	9,000	National Bank of India, Bombay . . . . .	9,000
Cox & Co., Srinagar . . . . .	9,000	Do. do. for Karachi Office. . . . .	9,000
Eastern Bank, Calcutta . . . . .	10,000	National Bank of India, for Lahore Office. . . . .	9,000
Eastern Bank, Colombo . . . . .	9,000	National Bank of India, Bombay, for Delhi Branch. . . . .	9,000
Hongkong and Shanghai Banking Corporation. . . . .	10,000	National Bank of India, for Amritsar Branch. . . . .	9,000
Allahabad Bank . . . . .	10,000	Sir Shapurji Broacha Mills . . . . .	9,000
Union Insurance Society of Canton. . . . .	9,000	Central Bank of India, Bombay . . . . .	9,000
Burma Oil Co. . . . .	9,000	Do. do. for Karachi Branch. . . . .	9,000
Shaw Wallace & Co. . . . .	7,000	Central Bank of India, for Lahore Branch. . . . .	9,000
George Henderson & Co. . . . .	9,000	Mercantile Bank of India, Ltd., Bombay. . . . .	9,000
Do. a/c Barnagore Jute Factory Company. . . . .	9,000	Mercantile Bank of India, for Karachi Office. . . . .	9,000
Hardutroy Chamria & Co. . . . .	9,000	Bombay Dyeing & Manufacturing Co., Ltd. . . . .	9,000
Durgaprasad Chamria . . . . .	7,000	Bombay Electric Supply & Tramway Co. . . . .	9,000
Rampratap Chamria . . . . .	7,000	Bank of India, Ltd. . . . .	9,000
Bank of Bengal . . . . .	9,000	Imperial Bank of Persia . . . . .	9,000
Bank of Bengal a/c Gillanders Arbuthnot & Co. . . . .	9,000	Messrs. Cox & Co. . . . .	9,000
Bank of Bengal a/c Turner Morriam & Co. . . . .	9,000	Cawnpore Spinning & Manufacturing Co. . . . .	6,000
Bombay Co., Ltd. . . . .	9,000	International Banking Corp'n. . . . .	9,000
National Bank of India, Calcutta. . . . .	10,000	Messrs. Cox & Co., Bombay, for Karachi Office. . . . .	6,000
National Bank of India, Mandalay Branch. . . . .	9,000	Messrs. W. & A. Graham & Co. . . . .	9,000
National Bank of India, Chittagong Branch. . . . .	9,000	Messrs. Premchand, Roychand & Son. . . . .	7,000
National Bank of India, Rangoon Branch. . . . .	9,000	Mr. R. D. Tata . . . . .	9,000
National Bank of India, Cawnpore Branch. . . . .	9,000	Tata Industrial Bank, Bombay . . . . .	9,000
E. Meyer, & Co. . . . .	9,000	Tata Industrial Bank, for Cawnpore Branch. . . . .	9,000
Port Commissioners, Calcutta . . . . .	9,000		
Mitsui Bussan Kaisha . . . . .	8,000		
Mackinnon, Mackenzie & Co. . . . .	8,000		
Jessop & Co., . . . . .	8,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 12th August 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>		<b>BOMBAY—<i>contd.</i></b>	
<i>Immediates—contd.</i>		<i>Deferreds.</i>	
	£		£
Mr. Narrotam Morarji . . .	9,000	Alliance Bank of Simla . . .	5,000
Mr. J. E. Raymond . . .	9,000	Bombay Company, Ltd. . .	9,000
Mr. R. E. Sassoon . . .	9,000	Bank of Baroda, Baroda . .	9,000
Mr. M. E. Sassoon . . .	9,000	Do. Bombay . . .	10,000
Mr. A. J. Raymond . . .	9,000	Eastern Bank . . .	8,000
Sir E. Sassoon, Bart. . .	9,000	National Bank of South Africa .	6,000
Messrs. E. D. Sassoon & Co., Bombay.	9,000	Hongkong & Shanghai Banking Corporation, Bombay.	9,000
Messrs. E. D. Sassoon & Co., for Karachi Office.	9,000	Hongkong & Shanghai Banking Corporation, for Rangoon Branch.	10,000
Captain E. V. Sassoon . . .	9,000		
Mr. H. W. Sassoon . . .	9,000	Total . . .	5,68,000
Mr. F. E. Dinshaw . . .	9,000		
Bank of Bombay . . .	9,000	<b>MADRAS.</b>	
Ikeda & Co. . . . .	9,000	<i>Immediates.</i>	
Suzuki & Co. . . . .	9,000		
Osaka Shosen Kaisha . . .	9,000	Bank of Madras, Madras . . .	9,000
Bank of Tiwan . . . . .	9,000	The Tata Industrial Bank, Ltd., Madras.	9,000
Messrs. M. B. Gandhi . . .	7,000		
Comptoir National d'Escompte de Paris.	9,000	National Bank of India, Ltd., Madras Branch.	9,000
Sumitomo Bank . . . . .	9,000	National Bank of India, Tuticorin Branch.	9,000
Yokohama Specie Bank, Bombay Do. do. for Rangoon Office.	9,000	Chartered Bank of India, Austra- lia & China, Madras.	9,000
National Bank of India, Bombay for Tuticorin Branch.	9,000	The Mercantile Bank of India, Ltd., Madras.	9,000
Chartered Bank of India, Austra- lia & China, Bombay.	9,000	Messrs. Walker & Co., Madras .	10,000
Chartered Bank of India, for Amritsar Branch.	9,000	Messrs. T. A. Taylor & Co., Madras.	10,000
Chartered Bank of India, for Karachi Branch.	9,000	Total . . .	74,000
Chartered Bank of India, for Delhi Branch.	9,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 19th August 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>	£	<i>Immediates—contd.</i>	£
Cox & Co., Calcutta. . . . .	9,000	Calcutta Industrial Bank . . . . .	7,000
Cox & Co., Srinagar Office . . . . .	9,000	Hurdutroy Chamria & Co. . . . .	9,000
Cox & Co., Rawalpindi Office . . . . .	8,000	Rampratap Chamria . . . . .	6,000
Chartered Bank of India, Australia & China, Calcutta. . . . .	9,000	Total . . . . .	3,43,000
Chartered Bank of India, Cawnpore Agency. . . . .	9,000		
Chartered Bank of India, Colombo Agency. . . . .	8,000	<b>BOMBAY.</b>	
Chartered Bank of India, Rangoon Agency. . . . .	8,000	<i>Immediates.</i>	
Ludlow Jute Co., Ltd. . . . .	7,000	Mr. J. N. Rose . . . . .	9,000
Eastern Bank . . . . .	9,000	Crown Spinning & Manufacturing Company. . . . .	7,000
Burma Oil Co. . . . .	9,000	Sumitomo Bank . . . . .	9,000
Port Commissioners, Calcutta . . . . .	9,000	Mr. J. E. Raymond . . . . .	8,000
International Banking Corp'n. . . . .	9,000	Messrs. E. D. Sassoon Co., for Karachi Branch. . . . .	8,000
National Bank of India, Calcutta. . . . .	9,000	Mr. H. W. Sassoon . . . . .	8,000
National Bank of India, Cawnpore Branch. . . . .	9,000	Mr. R. E. Sassoon . . . . .	8,000
National Bank of India, Rangoon Branch. . . . .	8,000	Capt. E. V. Sassoon . . . . .	8,000
National Bank of India, Chittagong Branch. . . . .	8,000	Sir E. Sassoon, Bart. . . . .	9,000
Walker Goward and Co. . . . .	7,000	Mr. A. J. Raymond . . . . .	8,000
Ralli Brothers . . . . .	9,000	Messrs. E. D. Sassoon & Co. . . . .	9,000
Allahabad Bank . . . . .	9,000	Mr. M. E. Sassoon . . . . .	9,000
Mercantile Bank of India, Calcutta. . . . .	9,000	Mercantile Bank of India . . . . .	9,000
Mercantile Bank of India, Rangoon Branch. . . . .	9,000	Sir Shapurji Broacha Mills . . . . .	9,000
Mercantile Bank of India, Delhi Branch. . . . .	8,000	Sir Cowasji Jehangir . . . . .	9,000
Hongkong & Shanghai Bank . . . . .	9,000	Bank of Bombay . . . . .	9,000
Hongkong & Colombo Office . . . . .	8,000	Bombay Electric Supply and Tramway Co. . . . .	9,000
Union Insurance Society of Canton. . . . .	9,000	Bombay Dyeing & Manufacturing Company. . . . .	9,000
Bombay Co., Ltd. . . . .	9,000	Messrs. Sassoon J. David & Co. . . . .	9,000
Bank of Bengal . . . . .	9,000	Mercantile Bank of India for Karachi Branch. . . . .	9,000
Bank of Bengal, a/c Turner Morrison & Co. . . . .	9,000	Bank of India . . . . .	9,000
Bank of Bengal a/c E. D. Sassoon & Co. . . . .	9,000	Sir D. M. Petit, Bart. . . . .	9,000
Tata Industrial Bank, Calcutta . . . . .	9,000	Messrs. Turner Morrison & Co. . . . .	7,000
Tata a/c Rangoon Branch . . . . .	7,000	Mitui Bussan Kaisha . . . . .	9,000
George Henderson & Co. . . . .	9,000	Central Bank of India, Ltd., Bombay. . . . .	9,000
George Henderson & Co. a/c Barnagore Jute Factory. . . . .	9,000	Central Bank of India, Ltd., for Karachi Branch. . . . .	9,000
Mitui Bussan Kaisha, Ltd. . . . .	5,000	Central Bank of India, Ltd., for Lahore Branch. . . . .	9,000
Mackinnon, Mackenzie & Co. . . . .	7,000	Yokohama Specie Bank, Bombay. . . . .	9,000
Shaw Wallace & Co. . . . .	7,000	Yokohama Specie Bank for Rangoon Office. . . . .	9,000
E. Myer & Co., Ltd. . . . .	9,000	Messrs. Ralli Brothers, Bombay . . . . .	9,000
E. Meyer, Esq. . . . .	9,000	Messrs. Ralli Brothers, for Karachi Office. . . . .	9,000
		International Banking Corp'n . . . . .	9,000
		Messrs. Premchand & Raychand & Sons. . . . .	9,000



List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 19th August 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>		<b>BOMBAY—<i>concl'd.</i></b>	
<i>Immediates—contd.</i>		<i>Immediates—concl'd.</i>	
Comptoir National d'Escompte de Paris.	9,000	National Bank of India, for Tuticorin Branch.	8,000
Messrs. W. & A. Graham Co.	9,000	National Bank of India, for Amritsar Branch.	8,000
Mr. Dadiba Merwanji Dalal	9,000	<i>Deferreds.</i>	
Suzuki & Co.	9,000	Bombay Company, Ltd.	9,000
Osakar S. Hosen Kaisha	9,000	Bank of Baroda, Bombay	9,000
Ikeda & Co.	8,000	Bank of Baroda Office	9,000
Bank of Taiwan	9,000	Eastern Bank	9,000
Mr. Mathradas Goculdas	9,000	National Bank of South Africa	7,000
Mr. R. D. Tata	9,000	Hong Kong & Shanghai Banking Corp., Bombay.	9,000
Messrs. Cox & Co. for Karachi Office.	6,000	Hong Kong & Shanghai Banking Corp., for Rangoon Office.	9,000
Messrs. Cox & Co., Bombay	6,000	Total	578,000
Mr. Arthur Pain	9,000	<b>MADRAS.</b>	
Tata Industrial Bank, Bombay	9,000	<i>Immediates.</i>	
Tata Industrial Bank, for Cawnpore Branch.	9,000	Bank of Madras, Madras	9,000
Imperial Bank of Persia	9,000	Mercantile Bank of India, Ltd., Madras.	9,000
Messrs. M. B. Gandhi & Co.	9,000	Chartered Bank of India, Australia and China, Madras.	9,000
Messrs. R. P. Shroff & Sons	7,000	National Bank of India, Ltd., Madras Branch.	9,000
Chartered Bank of India, Australia and China, Bombay.	9,000	National Bank of India, Ltd., Tuticorin Branch.	9,000
Chartered Bank of India, Australia and China, for Amritsar Branch.	9,000	Tata Industrial Bank, Ltd., Madras.	8,000
Chartered Bank of India, Australia and China, for Karachi Branch.	9,000	Messrs. T. A. Taylor & Co.	8,000
Chartered Bank of India, Australia and China, for Delhi Branch.	8,000	Messrs. Walker & Co., Madras	8,000
National Bank of India, Ltd., Bombay.	9,000	Messrs. Parry & Co.	9,000
National Bank of India, Ltd., for Karachi Branch.	9,000	Total	79,000
National Bank of India, Ltd., for Delhi Branch.	8,000		
National Bank of India, for Lahore Branch.	9,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 26th August 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>	£	<i>Immediates—contd.</i>	£
Chartered Bank of India, Australia & China, Calcutta.	9,000	E. Meyer, Esq.	8,000
Chartered Bank of India, Australia & China, Cawnpore.	9,000	Union Insurance Society of Canton, Ltd.	8,000
Chartered Bank of India, Australia & China, Rangoon.	9,000	Hong Kong & Shanghai Banking Corporation.	9,000
Chartered Bank of India, Australia & China, Colombo.	9,000	Hong Kong & Shanghai Banking Corporation a/o Colombo Office.	9,000
Burmah Oil Co., Ltd.	8,000	Hurdutroy Chamria & Co.	8,000
Mercantile Bank of India, Ltd., Calcutta.	9,000	Total	848,000
Mercantile Bank of India, Ltd., Rangoon.	9,000	<b>BOMBAY.</b>	
International Banking Corpn.	9,000	<i>Immediates.</i>	
Eastern Bank Ltd.	9,000	Mercantile Bank of India	8,000
Graham & Co.	8,000	Messrs. Sassoon J. David & Co.	9,000
George Henderson & Co.	8,000	Messrs. Turner Morrison & Co.	7,000
George Henderson & Co., a/c M. David & Co.	8,000	Messrs. Premchand Raychand & Sons.	8,000
George Henderson & Co., a/c Bannagore Jute Factory Co., Ltd.	8,000	Comptoir National d'Escompte de Paris.	9,000
Walker Goward & Co.	8,000	Mr. Dadiba Merwanji Dalal	9,000
Cox & Co.	9,000	Messrs. E. D. Sassoon & Co.	8,000
Cox & Co., Rawalpindi Office	9,000	Mr. J. E. Raymond	9,000
Ralli Brothers	8,000	Mr. R. E. Sassoon	9,000
Bombay Company, Ltd.	8,000	Captain E. V. Sassoon	9,000
Allahabad Bank, Ltd.	9,000	Mr. M. E. Sassoon	8,000
Commissioners for the Port of Calcutta.	8,000	Messrs. E. D. Sassoon & Co., Karachi Office.	9,000
Bank of Bengal		Mr. A. W. Sassoon	9,000
Bank of Bengal a/c Turner Morrison & Co., Ltd.	9,000	Mr. A. J. Raymond	9,000
Bank of Bengal a/c E. D. Sassoon & Co.	8,000	Sir Sassoon, Bart	8,000
National Bank of India, Ltd.	9,000	Central Bank of India, Ltd., Bombay.	8,000
National Bank of India, Ltd., a/c Cawnpore.	9,000	Central Bank of India, Ltd., for Karachi Branch.	8,000
National Bank of India, Ltd., a/c Rangoon.	9,000	Central Bank of India, Ltd., for Lahore Branch.	8,000
National Bank of India, Ltd., a/c Chittagong.	9,000	Bombay Electric Supply & Tramways Co.	9,000
Tata Industrial Bank, Ltd.	9,000	Bombay Dyeing & Manufacturing Co.	9,000
Tata Industrial Bank, Ltd., a/c Rangoon.		Sir Shapurji Broacha Mills	9,000
Eastern Bank Ltd., a/c Colombo Branch.	9,000	Mercantile Bank of India, for Karachi Branch.	8,000
Yokohama Specie Bank, Ltd.	6,000	Sir Cowasji Jehangir Bart	9,000
Cox & Co., a/c Srinagar Office	9,000	Yokohama Specie Bank, Bombay	8,000
Mackinnon Mackenzie & Co.	7,000	Yokohama Specie Bank, for Rangoon Office.	8,000
Shaw Wallace & Co.	7,000	Messrs. Shaw Wallace & Co.	5,000
Jessop & Co.	5,000	Mr. J. N. Rose	9,000
International Banking Corpn., a/c Rangoon.	5,000	Bank of India	9,000
E. Meyer & Co., Ltd.	8,000	Mr. Narottam Morarji	9,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 26th August 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>		<b>BOMBAY—<i>concl'd.</i></b>	
<i>Immediates—contd.</i>	£	<i>Immediates—contd.</i>	£
Messrs. Cox & Co. . . . .	8,000	Chartered Bank of India, Australia & China, for Amritsar Branch.	8,000
Sumitomo Bank . . . . .	9,000	Chartered Bank of India, Australia & China, for Karachi Branch.	8,000
Imperial Bank of Persia . . . . .	9,000		
Tata Industrial Bank for Cawnpore Branch.	8,000	<i>Deferreds.</i>	
Tata Industrial Bank for Bombay Branch.	8,000	Bombay Company, Ltd. . . . .	9,000
Tata Industrial Bank for Lucknow, Branch.	9,000	Bank of Bombay, Bombay . . . . .	8,000
Messrs. W. & A. Graham & Co. . . . .	9,000	Eastern Bank . . . . .	9,000
Messrs. Ralli Brothers, Bombay . . . . .	8,000	National Bank of South Africa.	8,000
Messrs. Ralli Brothers, for Karachi Branch.	9,000	Hong-Kong & Shanghai Banking Corporation, Bombay.	8,000
Messrs. Ralli Brothers, for Tuticorin Branch.	9,000	Hong-Kong & Shanghai Banking Corporation for Rangoon Office.	7,000
National Bank of India for Tuticorin Branch.	9,000		
National Bank of India for Delhi Branch.	9,000	Total . . . . .	569,000
Mitsui Bussan Kaisha . . . . .	9,000		
Ikeda & Co. . . . .	9,000	<b>MADRAS.</b>	
Suzuki & Co. . . . .	8,000	<i>Immediates.</i>	
Osaka Shosen Kaisha . . . . .	8,000	Bank of Madras, Madras . . . . .	9,000
Bank of Taiwan . . . . .	9,000	Mercantile Bank of India, Ltd., Madras.	8,000
Crown Spinning & Manufacturing Co.	5,000	National Bank of India, Ltd., Madras Branch.	9,000
Mr. H. J. Fetchwhite . . . . .	6,000	National Bank of India, Ltd., Tuticorin Branch.	8,000
Messrs. Symons Barlow & Co. . . . .	9,000	Chartered Bank of India, Australia and China, Madras.	9,000
Messrs. R. P. Shroff & Sons . . . . .	9,000	Messrs. T. A. Taylor & Co. . . . .	9,000
Messrs. M. B. Gandhi & Co. . . . .	9,000	Messrs. Walker & Co., Madras . . . . .	9,000
Mr. F. E. Dinshaw . . . . .	9,000	Messrs. Parry & Co., Madras . . . . .	9,000
International Banking Corporation.	9,000	Tata Industrial Bank, Ltd., Madras.	7,000
National Bank of India, Bombay	8,000		
National Bank of India, for Karachi Branch.	8,000	<i>Deferreds.</i>	
National Bank of India, for Lahore Branch.	8,000	Messrs. Binny & Co., Madras . . . . .	8,000
National Bank of India, for Cochin Branch.	8,000		
National Bank of India, for Amritsar Branch.	9,000	Total . . . . .	85,000
Chartered Bank of India, Australia & China, Bombay.	8,000		
Chartered Bank of India, Australia & China, for Delhi Branch.	9,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 2nd September 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY.</b>		<b>BOMBAY—contd.</b>	
<i>Immediates.</i>	£	<i>Immediates—contd.</i>	£
Bank of Bombay	8,000	Crown Spinning & Manufacturing Co.	7,000
Bombay Dyeing & Manufacturing Co.	8,000	Messrs. Cox & Co., Bombay	8,000
Bombay Electric Supply & Tramway Co.	8,000	Messrs. Cox & Co., for Karachi Office.	8,000
Mr. Dadiba Merwanjee Dalal	8,000	Tata Industrial Bank of Calcutta Branch.	8,000
Messrs. Sassoon J. David.	8,000	Imperial Bank of Persia	8,000
Sir Cowasji Jehangir, Bart.	8,000	International Banking Corporation.	8,000
Messrs. R. P. Shroff & Sons	8,000	National Bank of India, Bombay.	8,000
Messrs. M. B. Gandhi & Co.	8,000	National Bank of India, for Delhi Branch.	8,000
Sir Shapurji Broacha Mills	8,000	National Bank of India, for Karachi Branch.	8,000
Mercantile Bank of India, Ltd., Bombay.	8,000	National Bank of India, for Amritsar Branch.	8,000
Mercantile Bank of India, Ltd., for Karachi Branch.	8,000	National Bank of India, for Cochin Branch.	8,000
Central Bank of India, Bombay	8,000	National Bank of India, for Lahore Branch.	8,000
Central Bank of India, for Lahore Branch.	8,000	Mr. F. E. Dinshaw	8,000
Central Bank of India, for Amritsar Branch.	8,000	Chartered Bank of India, Australia & China.	8,000
Central Bank of India, for Karachi Branch.	8,000	Chartered Bank of India, Australia and China for Amritsar Branch.	8,000
Bank of Taiwan	8,000	Chartered Bank of India, Australia & China for Karachi Branch.	8,000
Ikeda & Co.	8,000	Chartered Bank of India, Australia, and China for Delhi Branch.	8,000
Suzuki & Co.	8,000	Chartered Bank of India, Australia, and China for Colombo Branch.	8,000
Osaka Shosen Kaisha	8,000	Messrs. Ralli Brothers, Bombay	8,000
Capt. E. V. Sassoon	7,000	Messrs. Ralli Brothers, for Karachi Office.	8,000
Messrs E. D. Sassoon & Co., for Karachi Office.	7,000	Messrs Ralli Brothers, for Tuticorin Office.	8,000
Sir Edward Sassoon, Bart.	8,000	Mr. Narottam Morarji	8,000
Mr. Albert Raymond	8,000	Tata Industrial Bank, Bombay	8,000
Mr. R. E. Sassoon	8,000	Tata Industrial Bank, for Lucknow Office.	8,000
Mr. J. E. Raymond	8,000	Messrs. Cowasji Dinshaw & Bros.	8,000
Mr. M. E. Sassoon	8,000		
Messrs E. D. Sassoon & Co.	8,000	<i>Deferreds.</i>	
Mr. A. J. Raymond	8,000	Messrs. Turner Morrison & Co.	8,000
Mr. H. W. Sassoon	8,000	Bank of Baroda, Bombay	8,000
Yokohama Specie Bank, Bombay.	8,000	Hongkong & Shanghai Banking Corporation.	8,000
Yokohama Specie Bank for Rangoon Office.	8,000		
Yokohama Specie Bank for Calcutta Office.	8,000		
Mitsui Bussan Kaisha	8,000		
Sumitomo Bank	8,000		
Comptoir National D'Escompte de Paris.	8,000		
Bank of India	8,000		
Messrs. Promchand Boychand & Sons	8,000		
Mr. J. N. Rose	8,000		
Messrs. W. & Z. Graham & Co.	8,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 2nd September 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>conold.</i></b>		<b>CALCUTTA—<i>contd.</i></b>	
<i>Deferreds—contd.</i>	£	<i>Immediates—contd.</i>	£
Eastern Bank . . . . .	8,000	Mercantile Bank of India, a/c Rangoon.	8,000
Messrs. Wallace & Co. . . . .	8,000	Mercantile Bank of India, a/c Delhi.	8,000
National Bank of South Africa . . . . .	8,000	National Bank of India . . . . .	8,000
Bombay Company, Ltd. . . . .	8,000	National Bank of India, a/c Ch ttangong.	8,000
Total . . . . .	5,65,000	National Bank of India, a/c Cawnpore.	8,000
<b>MADRAS.</b>		National Bank of India, a/c Rangoon.	8,000
<i>Immediates.</i>		National Bank of India, a/c Colombo.	8,000
Bank of Madras, Madras . . . . .	8,000	Commissioners for the Port of Calcutta.	8,000
Tata Industrial Bank, Ltd., Madras.	8,000	George Henderson & Co. . . . .	8,000
Chartered Bank of India, Australia & China, Madras.	8,000	George Henderson & Co., a/c M. David & Co.	8,000
National Bank of India, Ltd., Madras Branch.	8,000	George Henderson & Co. a/c. Harnagore Jute Factory Co., Ltd.	8,000
National Bank of India, Tuticorin Branch.	8,000	Eastern Bank . . . . .	8,000
Mercantile Bank of India, Ltd., Madras.	8,000	Eastern Bank a/c Colombo . . . . .	8,000
Messrs. Walker & Co. Madras.	8,000	Bank of Bengal . . . . .	8,000
Messrs. Parry & Co., Madras. . . . .	8,000	Turner, Morrison & Co. . . . .	8,000
<i>Deferreds.</i>		E. D. Sassoon & Co. . . . .	8,000
Messrs. W. A. Boardwell & Co., Madras.	8,000	Hillanders, Arbuthnot & Co. . . . .	8,000
Messrs. Binny & Co., Madras . . . . .	8,000	Tata Industrial Bank . . . . .	8,000
Total . . . . .	80,000	Tata Industrial Bank, a/c Rangoon	8,000
<b>CALCUTTA.</b>		Walker Goward & Co. . . . .	8,000
<i>Immediates.</i>		Hurdutroy Chamria . . . . .	8,000
Chartered Bank of India, Australia and China.	8,000	Rampurtap Chauria . . . . .	8,000
Chartered Bank of India, Australia and China, a/c Cawnpore Agency.	8,000	Allahabad Bank . . . . .	8,000
Chartered Bank of India, Australia and China, a/c Rangoon Agency.	8,000	Shaw, Wallace & Co. . . . .	7,000
International Banking Corporation Rangoon.	8,000	International Banking Corporation a/c C. R. Cowie & Co.	6,000
Cox & Co. . . . .	8,000	Mackinnon, Mackenzie & Co. . . . .	6,000
Cox & Co., a/c Rawalpindi . . . . .	8,000	Ralli Brothers . . . . .	7,000
Cox & Co., a/c Srinagar . . . . .	8,000	Bombay Company, Ltd. . . . .	8,000
Graham & Co., . . . . .	8,000	Jes-op & Co., Ltd. . . . .	5,000
Burma Oil Co. Ltd. . . . .	8,000	E. Meyer & Co., Ltd. . . . .	8,000
Mercantile Bank of India . . . . .	8,000	E. Meyer, Esq. . . . .	8,000
		Union Insurance Society of Canton.	8,000
		Hong Kong and Shanghai Banking Corporation.	8,000
		Hong-Kong and Shanghai Banking Corporation, a/c Colombo.	8,000
		<i>Deferreds.</i>	
		Alliance Bank of Simla . . . . .	6,000
		Total . . . . .	855,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 7th September 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>CALCUTTA.</b>		<b>CALCUTTA—contd.</b>	
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Mercantile Bank of India . . . . .	9,000	Cox & Co., a/c Srinagar Branch . . . . .	9,000
Mercantile Bank of India, a/c Rangoon Branch. . . . .	9,000	Eastern Bank, a/c Colombo Branch . . . . .	9,000
Mercantile Bank of India, a/c Delhi Branch. . . . .	9,000	Hurdutroy Channia & Co. . . . .	8,000
Burma Oil Co., Ltd. . . . .	8,000	Ralli Brothers . . . . .	8,000
Hong Kong and Shanghai Banking Corporation. . . . .	9,000	Walker Goward & Co. . . . .	6,000
Hong Kong and Shanghai Banking Corporation, a/c Colombo Branch. . . . .	9,000	International Banking Corporation . . . . .	9,000
Union Insurance Society of Canton, Ltd. . . . .	8,000	International Banking Corporation, a/c Rangoon Branch. . . . .	9,000
Cox & Co. . . . .	9,000	Calcutta Industrial Bank . . . . .	5,000
Cox & Co., a/c Rawalpindi Branch . . . . .	9,000	Tata Industrial Bank . . . . .	9,000
George Henderson & Co. . . . .	8,000	Rampurtap Chamria . . . . .	8,000
George Henderson & Co., a/c Barnagore Jute Factory, Co., Ltd. . . . .	8,000		
Eastern Bank, Ltd. . . . .	9,000	<i>Deferreds.</i>	
Pattern Bank, Ltd., a/c Netherlands India Commercial Bank. . . . .	6,000	Bombay Co., Ltd. . . . .	8,000
National Bank of India, Ltd. . . . .	9,000		
National Bank of India, Ltd., a/c Cawnpore Branch. . . . .	9,000	<b>Total</b> . . . . .	<b>848,000</b>
National Bank of India, Ltd., a/c Chittagong Branch. . . . .	9,000		
National Bank of India, Ltd., a/c Rangoon Branch. . . . .	9,000	<b>BOMBAY.</b>	
National Bank of India, Ltd., a/c Colombo Branch. . . . .	9,000	<i>Immediates.</i>	
Shaw, Wallace & Co. . . . .	7,000	Bombay Electric Supply and Tramway Co. . . . .	9,000
Commissioners for the Port of Calcutta. . . . .	9,000	Bombay Dyeing and Manufacturing Co. . . . .	8,000
Bank of Bengal . . . . .	9,000	Bank of Bombay . . . . .	9,000
Bank of Bengal, a/c Gillanders, Arbuthnot & Co. . . . .	8,000	Messrs. Sassoon J. David & Co. . . . .	9,000
Bank of Bengal, a/c Mackinnon, Mackenzie & Co. . . . .	8,000	Mr. Dadiba Merwanji Daisl . . . . .	9,000
Bank of Bengal, a/c E. D. Sassoon & Co. . . . .	8,000	Sir Cowasji Jehangir, Bart. . . . .	8,000
Bank of Bengal, a/c Turner, Morrison & Co., Ltd. . . . .	8,000	International Banking Corporation . . . . .	9,000
Chartered Bank of India, Australia and China. . . . .	9,000	Central Bank of India . . . . .	9,000
Chartered Bank of India, Australia and China, a/c Cawnpore Branch. . . . .	9,000	Yokohama Specie Bank, Bombay . . . . .	9,000
Chartered Bank of India, Australia and China, a/c Rangoon Branch. . . . .	9,000	Yokohama Specie Bank for Rangoon Office. . . . .	8,000
E. Meyer, Esq. . . . .	8,000	Messrs. Cox and Company, Bombay . . . . .	7,000
E. Meyer & Co. . . . .	8,000	Messrs. Cox and Company for Karachi Office. . . . .	7,000
		Messrs. W. and A. Graham and Co. . . . .	8,000
		Suzaki and Company . . . . .	8,000
		Mitsui Bussan Kaisha . . . . .	8,000
		Ikeda and Company . . . . .	8,000
		Bank of Taiwan . . . . .	8,000
		Osaka Soshen Kaisha . . . . .	8,000
		Imperial Bank of Persia . . . . .	9,000
		Bank of India . . . . .	9,000
		Mercantile Bank of India for Karachi Branch. . . . .	8,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 7th September 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>BOMBAY—<i>contd.</i></b>		<b>BOMBAY—<i>concltd.</i></b>	
<i>Immediates.</i>		<i>Immediates—concltd.</i>	
Central Bank of India for Amritsar Branch.	8,000	Messrs. Premchand Roychand & Sons.	9,000
Central Bank of India for Lahore Branch.	8,000	Comptoir National d'Escompte de Paris.	9,000
Mercantile Bank of India	9,000	Messrs. Ralli Brothers, Bombay	9,000
Central Bank of India for Karachi Branch.	9,000	Messrs. Ralli Brothers for Karachi Office.	8,000
National Bank of India, Bombay	9,000	Messrs. Ralli Brothers for Tuticorin	8,000
National Bank of India for Cochin Branch.	9,000	Messrs. E. D. Sassoon & Co., Bombay.	9,000
Mr. F. E. Dinshaw	9,000		
Mr. J. N. Rose	9,000	<i>Deferreds.</i>	
Chartered Bank for Karachi Branch	9,000	Messrs. Turner Morrison & Co.	9,000
Mr. Narottam Morarji	9,000	Bank of Baroda, Bombay	9,000
Tata Industrial Bank for Cawnpore Branch.	9,000	Hong Kong & Shanghai Banking Corporation.	9,000
Tata Industrial Bank for Lucknow Branch.	8,000	Messrs. Wallace & Co.	9,000
Chartered Bank, Bombay	9,000	Bombay Company, Ltd.	9,000
National Bank of India for Karachi Branch.	8,000	National Bank of South Africa	9,000
National Bank of India for Delhi Branch.	8,000	Eastern Bank	9,000
National Bank of India for Amritsar Branch.	8,000	TOTAL	591,000
National Bank of India for Lahore Branch.	8,000	<b>MADRAS.</b>	
Messrs. R. P. Shroff & Sons.	9,000	<i>Immediates.</i>	
Sumitomo Bank	9,000	Mercantile Bank of India, Ltd., Madras.	9,000
Mr. A. V. Raymond	8,000	Bank of Madras, Madras	9,000
Mr. Albert Raymond	8,000	Chartered Bank of India, Australia and China, Madras.	8,000
Mr. H. W. Sassoon	8,000	National Bank of India, Ltd., Madras Branch.	8,000
Mr. R. E. Sassoon	8,000	National Bank of India, Ltd., Tuticorin Branch.	8,000
Capt. E. V. Sassoon	9,000	Messrs. Walker & Co., Madras	9,000
Crown Spinning & Manufacturing Co.	9,000	Messrs. Parry & Co., Madras	9,000
Chartered Bank for Delhi Branch	9,000	Tata Industrial Bank, Ltd., Madras	7,000
Chartered Bank for Amritsar Branch	8,000	<i>Deferreds.</i>	
Tata Industrial Bank, Bombay	9,000	Messrs. W. A. Beardsell & Co., Madras.	9,000
Sir Chhapurji Bromocha Mills	9,000		
Messrs. M. B. Gandhi & Co.	9,000		
Sir E. Sassoon, Bart.	8,000		
Messrs. E. D. Sassoon & Co. for Karachi Office.	9,000		
Mr. M. E. Sassoon	8,000		
Mr. J. E. Raymond	8,000	TOTAL	76,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 13th September 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>	£	<b>CALCUTTA—contd.</b>	£
<i>Immediates.</i>		<i>Immediates—contd.</i>	
E. Meyer & Co., Ltd. . . . .	9,000	Bank of Bengal a/c Gillanders	9,000
R. Meyer, Esq. . . . .	9,000	Arbuthnot & Co. . . . .	
International Banking Corporation	9,000	Bank of Bengal a/c Turner	9,000
International Banking Corporation, Rangoon Branch.	8,000	Morrison & Co. . . . .	
Graham and Co. . . . .	9,000	Hurdutroy Chamria & Co. . . . .	9,000
Mercantile Bank of India . . . . .	9,000	Rampurtap Chamria . . . . .	6,000
Mercantile Bank of India, Rangoon Branch.	8,000	D. Chamria, Esq. . . . .	6,000
Cox and Co. . . . .	9,000	Yokohama Specie Bank . . . . .	6,000
Cox & Co. a/c Rawalpindi Branch	8,000	Calcutta Industrial Bank a/c	6,000
Commissioners for the Port of Calcutta.	9,000	Basant Lal Nathany. . . . .	
Chartered Bank of India, Australia and China.	9,000	Calcutta Industrial Bank a/c	6,000
Chartered Bank of India, Australia and China a/c Cawnpore Branch.	9,000	Baldeo Das Ramaswar. . . . .	
Chartered Bank of India, Australia and China a/c Rangoon Branch.	8,000		
Tata Industrial Bank, Ltd. . . . .	9,000	<i>Deferreds.</i>	
Tata Industrial Bank, Ltd., a/c Rangoon Branch.	8,000	Alliance Bank of Simla . . . . .	9,000
Walker Goward & Co. . . . .	8,000		
Allahabad Bank . . . . .	9,000	<b>TOTAL</b> . . . . .	<b>369,000</b>
Jesop & Co., Ltd. . . . .	6,000		
Burma Oil Co., Ltd. . . . .	9,000	<b>BOMBAY.</b>	
Union Insurance Society of Canton, Limited.	9,000	<i>Immediates.</i>	
Hong Kong & Shanghai Banking Corporation.	9,000	Sir Shapurji Broacha Mills . . . . .	9,000
Hong Kong & Shanghai Banking Corporation a/c Colombo Branch.	8,000	Messrs. Sassoon J. David & Co. . . . .	9,000
Shaw Wallace & Co. . . . .	8,000	Bombay Dyeing & Manufacturing Co. . . . .	9,000
Cox & Co., a/c Srinagar Branch . . . . .	6,000	Bank of Bombay . . . . .	9,000
Balli Brothers . . . . .	9,000	Mercantile Bank of India . . . . .	9,000
Eastern Bank . . . . .	9,000	International Banking Corporation . . . . .	9,000
Eastern Bank a/c Netherland, India Commercial Bank.	7,000	Tata Industrial Bank for Lucknow Branch.	8,000
George Henderson & Co. a/c Barnagore Jute Factory Co., Ltd.	9,000	Tata Industrial Bank for Cawnpore Branch.	8,000
George Henderson & Co. . . . .	9,000	Mr. F. E. Dinshaw . . . . .	9,000
Mitani Hussan Kaisha, Ltd. . . . .	7,000	Messrs. Cox & Co. . . . .	9,000
National Bank of India . . . . .	9,000	Messrs. Premchand Roychand & Sons. . . . .	9,000
National Bank of India a/c Chittagong Branch.	9,000	Central Bank of India, Bombay . . . . .	9,000
National Bank of India a/c Cawnpore Branch.	8,000	Central Bank of India for Amritsar Branch.	8,000
National Bank of India a/c Rangoon Branch.	8,000	Central Bank of India, Karachi Branch.	9,000
National Bank of India a/c Colombo Branch.	8,000	Comptoir National d'Escompte de Paris. . . . .	9,000
Bank of Bengal . . . . .	9,000	Mr. Dadiba Merwanji Dalal . . . . .	9,000
		Sir Cowasji Jehangir, Bart. . . . .	7,000
		Central Bank of India for Lahore Branch.	9,000
		Bank of India . . . . .	9,000
		Mr. J. N. Rose . . . . .	9,000
		Yokohama Specie Bank . . . . .	9,000



List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 13th September 1920—contd.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—contd.</b>	<b>£</b>	<b>BOMBAY—contd.</b>	<b>£</b>
<i>Immediates—contd.</i>		<i>Immediates—contd.</i>	
Messrs. W. & A. Graham & Co. . . . .	9,000	National Bank of India for Cochin Branch. . . . .	8,000
Sumitomo Bank . . . . .	9,000		
Mr. Narottam Morarji . . . . .	9,000	<i>Deferreds.</i>	
Tata Industrial Bank . . . . .	9,000	Hong Kong Shanghai Banking Corporation, Bombay. . . . .	9,000
Mr. H. W. Sassoon . . . . .	9,000	Hong Kong Shanghai Banking Corporation for Rangoon Office. . . . .	8,000
Messrs. E. D. Sassoon & Co., Karachi Branch. . . . .	8,000	Bank of Baroda . . . . .	9,000
Captain E. V. Sassoon . . . . .	8,000	National Bank of South Africa . . . . .	7,000
Mr. J. E. Raymond . . . . .	8,000	Messrs. Wallace & Co. . . . .	9,000
Mr. R. E. Sassoon . . . . .	8,000	Bombay Company, Ltd. . . . .	9,000
Mr. M. E. Sassoon . . . . .	8,000	Eastern Bank . . . . .	9,000
Mr. Albert Raymond . . . . .	8,000		
Messrs. E. D. Sassoon & Co. . . . .	9,000	<b>Total</b> . . . . .	<b>535,000</b>
Mr. A. J. Raymond . . . . .	9,000		
Sir Edward Sassoon, Bart. . . . .	9,000	<b>MADRAS.</b>	
Chartered Bank of India, Australia and China for Delhi Agency. . . . .	8,000	<i>Immediates.</i>	
Chartered Bank of India, Australia and China for Karachi Agency. . . . .	8,000	Bank of Madras, Madras . . . . .	8,000
Crown Spinning and Manufacturing Co. . . . .	9,000	Tata Industrial Bank, Ltd., Madras . . . . .	9,000
Messrs. B. P. Shroff & Sons . . . . .	9,000	Chartered Bank of India, Australia & China, Madras. . . . .	9,000
Ikeda & Co. . . . .	9,000	National Bank of India, Limited, Madras Branch. . . . .	9,000
Mercantile Bank of India for Karachi Branch. . . . .	7,000	National Bank of India, Tuticorin Branch. . . . .	8,000
Chartered Bank of India, Australia and China, Bombay. . . . .	9,000	Mercantile Bank of India, Ltd., Madras. . . . .	9,000
Chartered Bank of India, Australia and China for Amritsar Branch. . . . .	8,000	Messrs. T. A. Taylor & Co., Madras . . . . .	9,000
Imperial Bank of Persia . . . . .	9,000	Messrs. Parry & Co., Madras . . . . .	9,000
Messrs. M. B. Gandhi & Co. . . . .	9,000	Messrs. Walker & Co., Madras . . . . .	9,000
Mitsui Bussan Kaisha . . . . .	9,000		
Osaka Eoban Kaisha . . . . .	9,000	<i>Deferreds.</i>	
Suzuki & Co. . . . .	9,000	Messrs. Binny & Co., Ltd., Madras . . . . .	9,000
Bank of Taiwan . . . . .	9,000	Messrs. W. A. Beardsell & Co., Ltd., Madras. . . . .	8,000
National Bank of India, Bombay . . . . .	9,000	<b>TOTAL</b> . . . . .	<b>98,000</b>
National Bank of India for Amritsar Branch. . . . .	8,000		
National Bank of India for Delhi Branch. . . . .	8,000		
National Bank of India for Lahore Branch. . . . .	8,000		
National Bank of India for Karachi Branch. . . . .	9,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 21st September 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>	<b>£</b>	<b>CALCUTTA—contd.</b>	<b>£</b>
<i>Immediates.</i>		<i>Immediates—contd.</i>	
Cox & Co. . . . .	9,000	M. David & Co. . . . .	8,000
Cox & Co., a/c Rawalpindi Branch .	8,000	Ralli Brothers . . . . .	8,000
Cox & Co., a/c Srinagar Branch .	8,000	Calcutta Industrial Bank, a/c Baldeo	5,000
Chartered Bank of India, Australia and China.	9,000	Das Ramswar.	
Chartered Bank of India, a/c Cawnpore Branch.	8,000	Calcutta Industrial Bank, a/c	5,000
Chartered Bank of India, a/c Rangoon Branch.	8,000	Basant Lal Nochra.	
Chartered Bank of India, a/c Colombo Branch.	8,000	Hurdutroy Chamria & Co. . . .	6,000
International Banking Corporation	9,000		
Commissioners for the Port of Calcutta.	8,000	<i>Deferreds.</i>	
International Banking Corporation, a/c Rangoon Branch.	8,000	Bombay Co., Ltd. . . . .	8,000
Mercantile Bank of India . . . .	9,000	<b>Total</b> . . . . .	<b>351,000</b>
Mercantile Bank of India, Rangoon Branch.	8,000		
Mercantile Bank of India, Delhi Branch.	8,000	<b>BOMBAY.</b>	
Graham & Co. . . . .	8,000	<i>Immediates.</i>	
E. Meyer, Esq. . . . .	8,000	Bombay Electric Supply and Tramways Co.	9,000
E. Meyer & Co., Ltd. . . . .	8,000	Sir Shapurji Broacha Mills . .	9,000
Walker Goward & Co. . . . .	7,000	Bombay Dyeing & Manufacturing Co.	9,000
Shaw, Wallace & Co. . . . .	8,000	Sumitomo Bank . . . . .	8,000
Eastern Bank . . . . .	9,000	Mr. Dadiba Merwanjee Dalal . .	9,000
Eastern Bank, a/c Colombo Branch	8,000	Bank of Bombay . . . . .	9,000
Allabad Bank . . . . .	9,000	Mr. J. N. Rose . . . . .	8,000
Yokohama Specie Bank . . . . .	6,000	Mr. H. J. Patch White . . . .	8,000
National Bank of India . . . . .	9,000	Bank of India . . . . .	8,000
National Bank of India, a/c Cawnpore Branch.	8,000	Sir Cowasjee Jehangir, Bart. .	7,000
National Bank of India, a/c Rangoon Branch.	8,000	Mr. Narrottam Morarji . . . .	8,000
National Bank of India, a/c Chittagong Branch.	8,000	Tata Industrial Bank, Bombay .	8,000
National Bank of India a/c Colombo Branch.	8,000	Tata Industrial Bank, Lucknow	8,000
Tata Industrial Bank . . . . .	9,000	Branch.	
Hong Kong & Shanghai Banking Corporation.	9,000	Tata Industrial Bank, Cawnpore .	8,000
Hong Kong & Shanghai Banking Corporation, a/c Colombo Branch.	8,000	Mr. F. E. Dinshaw . . . . .	8,000
Union Insurance Society of Canton, Ltd.	8,000	Bank of Taiwan . . . . .	8,000
George Henderson & Co. . . . .	8,000	Mitsui Bussan Kaisha . . . . .	8,000
George Henderson & Co., a/c Bangalore Jute Factory Co., Ltd.	8,000	Suzuki & Co. . . . .	8,000
Bank of Bengal . . . . .	9,000	Ikeda & Co. . . . .	8,000
Gillanders, Arbuthnot & Co. . . .	8,000	Osaka Shosen Kaisha . . . . .	8,000
Turner, Morrison & Co. . . . .	6,000	Mercantile Bank, Bombay . . .	6,000
E. D. Sassoon & Co. . . . .	8,000	Mercantile Bank, Karachi . . .	6,000
Mackinnon, Mackenzie & Co. . . .	8,000	Messrs. Ralli Brothers, Bombay .	8,000
		Messrs. Ralli Brothers, Karachi .	8,000
		Messrs. Ralli Brothers, Tuticorin .	8,000
		International Banking Corporation.	9,000
		Central Bank of India, Bombay .	8,000
		Central Bank of India, Amritsar .	8,000
		Central Bank of India, Karachi .	8,000
		Central Bank of India, Lahore . .	8,000
		Messrs. E. D. Sassoon & Co., Bombay.	8,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 21st September 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
	£		£
<b>BOMBAY—<i>contd.</i></b>		<b>BOMBAY—<i>concl.</i></b>	
<i>Immediate</i> — <i>contd.</i>		<i>Deferred</i> .	
Messrs. E. D. Sassoon & Co., Karachi . . . . .	8,000	Messrs. Turner, Morrison & Co. . . . .	7,000
Mr. A. I. Raymond . . . . .	8,000	Hong Kong and Shanghai Banking Corporation, Bombay. . . . .	8,000
„ J. E. Raymond . . . . .	8,000	Hong Kong and Shanghai Banking Corporation, Rangoon. . . . .	8,000
„ H. W. Sassoon . . . . .	8,000	Alliance Bank of Simla . . . . .	5,000
„ M. E. Sassoon . . . . .	8,000	Bank of Baroda, Bombay . . . . .	8,000
„ R. E. Sassoon . . . . .	8,000	Messrs. Wallace & Co. . . . .	8,000
Captain E. V. Sassoon . . . . .	8,000	Bombay Company, Ltd. . . . .	8,000
Mr. F. B. Daney . . . . .	8,000	Total . . . . .	567,000
Sir Edward Sassoon, Bart. . . . .	8,000		
Allahabad Bank . . . . .	9,000	<b>MADRAS.</b>	
Yokohama Specie Bank . . . . .	8,000	<i>Immediate</i> .	
Messrs. Gannon Dunkerley & Co. . . . .	8,000	Bank of Madras, Madras . . . . .	9,000
Comptoir National d'Escompte de Paris. . . . .	8,000	Tata Industrial Bank, Ltd., Madras . . . . .	8,000
Messrs. Premchand Boychand & Sons. . . . .	9,000	Chartered Bank of India, Australia and China, Madras. . . . .	8,000
National Bank of India, Ltd., Bombay. . . . .	8,000	National Bank of India, Ltd., Madras Branch. . . . .	8,000
National Bank of India, Ltd., Lahore . . . . .	8,000	National Bank of India, Ltd., Tuticorin Branch. . . . .	8,000
National Bank of India, Ltd., Karachi . . . . .	8,000	Mercantile Bank of India, Ltd., Madras. . . . .	8,000
National Bank of India, Ltd., Cochin . . . . .	8,000	Messrs. T. A. Taylor & Co., Madras . . . . .	8,000
National Bank of India, Ltd., Amritsar . . . . .	8,000	Messrs. Walker and Co., Madras . . . . .	8,000
National Bank of India, Ltd., Delhi . . . . .	8,000	Messrs. Parry and Co., Madras . . . . .	8,000
Chartered Bank of India, Australia and China, Bombay. . . . .	8,000	<i>Deferred</i> .	
Chartered Bank of India, Australia and China, Delhi. . . . .	8,000	Messrs. W. A. Beardsell and Co., Ltd., Madras. . . . .	9,000
Chartered Bank of India, Australia and China, Amritsar. . . . .	8,000	Total . . . . .	82,000
Chartered Bank of India, Australia and China, Karachi. . . . .	8,000		
Messrs. Sagar J. David & Co. . . . .	9,000		
„ M. B. Gandhi & Co. . . . .	8,000		
„ W. & A. Graham & Co. . . . .	9,000		
Eastern Bank . . . . .	8,000		
Netherlands India Commercial Bank. . . . .	8,000		
Crown Spinning and Manufacturing Co. . . . .	8,000		
Imperial Bank of Persia . . . . .	8,000		
Messrs. Cox & Co., Bombay . . . . .	7,000		
Messrs. Cox & Co., Karachi . . . . .	7,000		

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 28th September, 1920.

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>CALCUTTA.</b>	<b>£</b>	<b>CALCUTTA—contd.</b>	<b>£</b>
<i>Immediates.</i>		<i>Immediates—contd.</i>	
International Banking Corporation	9,000	M. David & Co. . . . .	8,000
International Banking Corporation, a/c Rangoon Branch.	8,000	Mackinnon, Mackenzie & Co. . . . .	8,000
E. Meyer, Esq. . . . .	8,000	Gillanders, Arbutnot & Co. . . . .	8,000
E. Meyer & Co., Ltd. . . . .	8,000	Turner Morrison & Co., Ltd. . . . .	8,000
Chartered Bank of India, Australia and China.	9,000	E. D. Sassoon & Co. . . . .	8,000
Chartered Bank of India, Australia and China, a/c Cawnpore Branch.	9,000	British India Steam Navigation Co., Ltd.	7,000
Chartered Bank of India, Australia and China, a/c Rangoon Branch.	8,000		
Chartered Bank of India, Australia and China, a/c Colombo Branch.	8,000	<i>Deferreds.</i>	
Graham & Co. . . . .	8,000	Banley Company, Ltd. . . . .	8,000
Commissioners for the Port of Calcutta.	8,000	Total . . . . .	850,000
Cox & Co. . . . .	9,000	<b>BOMBAY.</b>	
Cox & Co., a/c Rawalpindi Branch.	8,000	<i>Immediates.</i>	
Cox & Co., a/c Srinagar . . . . .	8,000	Messrs. Sassoon J. David & Co. . . . .	8,000
Cox & Co., a/c Baldeodass Rames- war.	8,000	Bombay Electric Supply & Tram- way Co. . . . .	8,000
Mercantile Bank of India . . . . .	9,000	Bombay Dyeing & Manufacturing Co. . . . .	8,000
Mercantile Bank of India, a/c Rangoon Branch.	8,000	Sumitomo Bank . . . . .	8,000
Mercantile Bank of India, a/c Delhi Branch.	8,000	Mercantile Bank of India . . . . .	9,000
Walker, Goward & Co. . . . .	7,000	Mercantile Bank of India, Karachi . . . . .	8,000
Ralli Brothers . . . . .	8,000	Mr. J. N. Rose . . . . .	8,000
Yokohama Specie Bank . . . . .	6,000	Bank of India . . . . .	9,000
Tata Industrial Bank . . . . .	9,000	Messrs. Cox & Co., Bombay . . . . .	9,000
Allahabad Bank . . . . .	8,000	Messrs. Cox & Co., Karachi . . . . .	7,000
Eastern Bank . . . . .	9,000	Bank of Bombay . . . . .	9,000
Eastern Bank, a/c Colombo Branch.	8,000	Sir Cowasjee Jehangir, Bart. . . . .	8,000
Union Insurance Society of Canton	8,000	Sir Shapurji Broacha Mills . . . . .	8,000
Hong Kong and Shanghai Banking Corporation.	9,000	Sir Edward Sassoon . . . . .	8,000
Hong Kong and Shanghai Banking Corporation, a/c Colombo Branch.	8,000	Mr. M. E. Sassoon . . . . .	8,000
Shaw, Wallace & Co. . . . .	8,000	Captain E. V. Sassoon . . . . .	8,000
George Henderson & Co. . . . .	8,000	Mr. R. E. Sassoon . . . . .	8,000
George Henderson & Co., a/c Barna- gore Jute Factory Co., Ltd.	8,000	Mr. H. W. Sassoon . . . . .	8,000
National Bank of India . . . . .	9,000	Mr. A. J. Raymond . . . . .	8,000
National Bank of India, a/c Cawn- pore Branch.	9,000	Mr. J. E. Raymond . . . . .	8,000
National Bank of India, a/c Ran- goon Branch.	8,000	Mr. F. R. Davey . . . . .	8,000
National Bank of India, a/c Chitta- gong Branch.	8,000	Messrs. E. D. Sassoon & Co., Bombay.	8,000
National Bank of India, a/c Colombo Branch.	8,000	Messrs. E. D. Sassoon & Co., Karachi.	8,000
Calcutta Industrial Bank . . . . .	7,000	Messrs. R. P. Shroff & Sons . . . . .	6,000
Bank of Bengal . . . . .	9,000	Comptoir National d'Escompte de Paris.	9,000
		Messrs. Premchand Roychand & Sons.	8,000
		Yokohama Specie Bank, Bombay . . . . .	9,000
		Yokohama Specie Bank, Rangoon . . . . .	8,000

List of applicants for Reverse Councils to whom allotments have been made at the sale held on the 28th September 1920—*contd.*

Name of applicants.	Amount allotted.	Name of applicants.	Amount allotted.
<b>BOMBAY—<i>contd.</i></b>	<b>£</b>	<b>BOMBAY—<i>contd.</i></b>	<b>£</b>
<i>Immediates—contd.</i>		<i>Deferreds—contd.</i>	
Mr. Dadlha Merwanjee Dalal . . . . .	8,000	Hong Kong & Shanghai Banking Corporation, Rangoon Branch, . . . . .	8,000
International Banking Corporation . . . . .	9,000	Bombay Company, Ltd. . . . .	9,000
Bank of Taiwan . . . . .	9,000	Messrs. Wallace & Co. . . . .	8,000
Suzuki & Co. . . . .	8,000	<b>Total . . . . .</b>	<b>541,000</b>
Ikeda & Co. . . . .	6,900		
Mitsui Bussan Kaisha . . . . .	8,000		
Osaka Shosen Kaisha . . . . .	8,000		
Allahabad Bank . . . . .	9,000		
Imperial Bank of Persia . . . . .	9,000		
Messrs. M. B. Ghandi & Co. . . . .	8,000	<b>MADRAS.</b>	
Central Bank of India, Bombay . . . . .	9,000	<i>Immediates.</i>	
Central Bank of India, Karachi . . . . .	8,000	Bank of Madras, Madras . . . . .	9,000
Central Bank of India, Amritsar . . . . .	8,000	Tata Industrial Bank, Ltd. . . . .	9,000
Central Bank of India, Lahore . . . . .	8,000	Chartered Bank of India, Australia and China, Madras . . . . .	9,000
Messrs. Cannon Dunkerley & Co. . . . .	8,000	National Bank of India, Ltd., Madras Branch, . . . . .	8,000
National Bank of India, Bombay . . . . .	9,000	National Bank of India, Ltd., Tuticorin Branch, . . . . .	8,000
National Bank of India, Delhi . . . . .	8,000	Mercantile Bank of India, Ltd., Madras, . . . . .	9,000
National Bank of India, Cochin . . . . .	8,000	Messrs. T. A. Taylor & Co., Madras, . . . . .	8,000
National Bank of India, Lahore . . . . .	8,000	Messrs. Walker & Co., Madras . . . . .	8,000
National Bank of India, Amritsar . . . . .	8,000	Messrs. Mohamed Khaleel Shirazi & Sons, . . . . .	8,000
National Bank of India, Aden . . . . .	8,000	Messrs. Parry & Co., Madras . . . . .	8,000
Chartered Bank of India . . . . .	9,000		
Chartered Bank of Amritsar . . . . .	8,000	<i>Deferreds.</i>	
Chartered Bank of Karachi . . . . .	8,000	Messrs. W. A. Beardsell & Co., Madras, . . . . .	8,000
Chartered Bank of Delhi . . . . .	8,000	Messrs. Binny & Co., Madras . . . . .	8,000
Eastern Bank . . . . .	9,000	<b>Total . . . . .</b>	<b>100,000</b>
Netherlands India Commercial Bank . . . . .	8,000		
Crown Shipping & Manufacturing Co. . . . .	8,000		
Messrs. W. & A. Graham & Co. . . . .	9,000		
Messrs. Ralli Brothers, Bombay . . . . .	9,000		
Messrs. Ralli Brothers, Karachi . . . . .	8,000		
Messrs. Ralli Brothers, Tuticorin . . . . .	8,000		
Messrs. Ralli Brothers, Delhi . . . . .	8,000		
<i>Deferreds.</i>			
Bank of Baroda, Bombay . . . . .	8,000		
Hong Kong and Shanghai Banking Corporation, Bombay, . . . . .	9,000		