

**JOINT/SELECT COMMITTEE
REPORTS OF LEGISLATIVE
ASSEMBLY - 1932**

The Sugar Industry (Protection) Bill

List of Reports of Select or Joint Committees
presented in the Legislative Assembly in 1932.

Serial No.	Short title of the Bill.	Date of presentation.	Remarks.
1.	The Indian Partnership Bill.	26.1.32.	
2.	The Wire and Wire Nail Industry (Protection) Bill.	15.2.32.	
3.	The Bamboo Paper Industry (Protection) Bill.	16.2.32.	
4.	The Bengal Criminal Law Amendment (Supplementary) Bill.	22.2.32.	
5.	The Sugar Industry (Protection) Bill.	23.2.32.	
6.	The Foreign Relations Bill.	29.2.32.	
7.	The Indian Air Force Bill.	10.3.32.	
8.	The Ancient Monuments Presentation (Amendment) Bill.	5.4.32.	
9.	The Port Haj Committees Bill.	5.9.32.	
10.	The Tea Districts Emigrant Labour Bill.	5.9.32.	
11.	The Code of Criminal Procedure (Amendment) Bill.	12.9.32.	
12.	The Children Pledging of Labour Bill.	19.9.32.	
13.	The Criminal Law Amendment Bill.	7.11.32.	
14.	The Indian Merchant Shipping (Amendment) Bill.	14.11.32.	
15.	The Indian Tariff (Ottawa Trade Agreement) Amendment Bill.	12.12.32.	

LEGISLATIVE ASSEMBLY.

WE, the undersigned, Members of the Select Committee to which the Bill to provide for the fostering and development of the sugar industry in British India was referred, have considered the Bill and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. *Preamble, clause 2 and clause 3.*—The Tariff Board proposed a protective duty of Rs. 7-4-0 per cwt. for seven years and of Rs. 6-4-0 per cwt. for the next eight years. As the basic revenue duty on sugar has been Rs. 7-4-0 for the last year, the Bill proposes to fix a protective duty of that amount for six years from now onwards. As regards the succeeding eight years, the Bill proposes to meet the recommendation of the Tariff Board by requiring the Governor General in Council to make a statutory inquiry before the 31st of March, 1938. We consider that something more than this should be done to guarantee to the industry that it will be protected for the full period recommended by the Tariff Board. We recognise, however, that it is not practicable to determine the precise extent to which protection may be required during the period from the 31st of March, 1938, to the 31st of March, 1946, and we do not propose to attempt the task. Instead, we have included in the preamble a declaration that the sugar industry will be protected up to the 31st day of March, 1946, and we have amended clause 3 so as to provide that the scope of the statutory inquiry will not include the question whether protection should continue but will be confined to ascertaining the rate at which the protective duty should be fixed for the subsequent period. We consider that in this form the Bill should provide ample incentive to the development of the sugar industry.

New clause 4.—In order to provide against the risk of sugar being imported into India at prices which would impair the protection intended to be given by the Bill, we have inserted a new clause, giving the Governor General in Council power to increase the duty on sugar to such extent as he may, after inquiry, find expedient. This follows precedents in the Steel Industry (Protection) Act, 1927, and the Salt (Additional Import Duty) Act, 1931. We consider that whenever the Governor General in Council exercises the power conferred by this clause, he should, as soon as possible thereafter, give the Legislature an opportunity to consider his action.

New clause 6.—We agree with the recommendation made by the Tariff Board that, in the interests of growers of sugar-cane, power should be given to require sugar factories to post notices specifying such matters in connection with the rates being paid at the factories for sugar-cane as may be considered necessary; and we have accordingly added this clause, giving Local Governments power to make rules to give effect to this recommendation.

We have added an Explanation which will exempt undertakings of a petty kind. That Explanation will also apply to clause 5.

The Schedule.—With reference to the exclusion of confectionery from the proposed Item 157, the position now is that confectionery pays a basic duty of 30 per cent. *ad valorem* (the actual duty at present being 50 per cent.), and, owing to the high value of imported confectionery, this duty is much greater than the specific duty of Rs. 7-4-0 per cwt. on sugar (at present Rs. 9-1-0 per cwt.). However, there may be some risk that foreign sugar manufacturers will, by some cheap process adding little to its value, convert sugar into something which they could claim to import as confectionery, on which the *ad valorem* duty would be less than the specific duty on sugar. We understand that there is no immediate danger of this development, but we recommend that the Customs authorities should watch developments and that the Governor General in Council should be ready to take immediate action, if necessary, to prevent this evasion.

3. We draw the attention of Government to the recommendations made by the Tariff Board in paragraph 99 of its Report on the subject of grants for the development of the sugar industry. The Vice-Chairman of the Imperial Council of Agricultural Research appeared before us, and has given us further information regarding the schemes awaiting the allotment of funds and the amounts required for them. We considered very carefully the question of making statutory provision for an annual grant to the Imperial Council of Agricultural Research for sugar research work, but, in view of the many difficulties involved in making a statutory provision of this nature, we recommend instead that the Government should guarantee the grant to the Council annually of sufficient funds, to the extent recommended by the Tariff Board, to enable the Council to carry out all schemes of research and development which have been and may be finally approved, including the establishment of the proposed Sugar Research Institute. We also recommend that an annual report should be presented to the Legislature showing the amounts expended on and the progress made in research and development. We attach great importance to the need for providing adequate funds to the Imperial Council of Agricultural Research for this purpose, and we endorse the observations of the Tariff Board that without such measures the whole purpose of the protective scheme is likely to be delayed, if not defeated. The work of the Council in the matter of sugar research must in no way be delayed or impeded for want of adequate funds.

4. In view of fears which have been expressed that interests outside the British Empire might take advantage of the tariff wall to establish sugar factories in India to the disadvantage of Indian interests, we recommend that the Governor General in Council should watch any developments in this direction with a view to considering whether any action should be taken to prevent control of the industry or of any considerable part of it from falling into foreign hands.

5. The Bill was published in the Gazette of India, dated the 6th February, 1932.

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

R. K. SHANMUKHAM CHETTY.

G. RAINY.

*B. DAS.

*HARI RAJ SWARUP.

HARBANS SINGH.

B. V. JADHAV.

*S. C. MITRA.

HAJI ABDOOLA HAROON.

MOHD. AZHAR ALI.

ISMAL ALI KHAN.

G. MORGAN.

L. V. HEATHCOTE.

EDGAR WOOD.

NEW DELHI;

The 22nd February, 1932.

*Subject to a minute of dissent.

MINUTES OF DISSENT.

The Tariff Board in recommending protection for sugar industry emphasized in Chapter IV that the agricultural aspect of the case is the most important and the interests of the cane-grower must be adequately protected. Excepting a pious wish, as embodied in new clause 6, whereby factory owners will affix in conspicuous places near the entrances to their factories current prices of sugar-cane, the Bill brings no other comfort to the cane growers. Unless the Local Governments through their officials of the revenue and agricultural departments make effort that the cane growers get adequate and fair price for their cane, the cultivators' lot would get worse. In areas where there will be no rival sugar factory installed, there is every likelihood of the cane growers being exploited and even getting no profit from the sale of their cane. I would strongly urge that the Central Government through its organization, the Imperial Council of Agricultural Research and in conference with the Directors of Agriculture of every province should lay down rules and checks whereby factory owners must not start a cut-throat system of purchase and thereby ruin the cane growers.

2. Another recommendation of the Tariff Board that during the period of protection Government should give Rs. 10 lakhs per annum to the Imperial Council of Agricultural Research to enable it (a) to research on suitable canes for tropical areas and (b) to establish immediately a sugar research institute. The former is so very important from the view point of the agriculturist. The climate of India varies nearly every three hundred miles. The climate and

soil of Orissa is so very different from Behar. The soil and climate of Bengal is so different from Madras. To return all round benefit to cane growers all over India, there must be cane research farms in every division or say one farm in every three districts. Government's plea over lack of funds outweighed with my colleagues and the little good that could have been done to agriculturists has thus been deferred. In this connection I appreciate the informations supplied to us by the Vice-Chairman of the Imperial Council of Agricultural Research and his assurance that every effort would be made to start cane research farms in Orissa, Bengal, etc. Another suggestion that emerges during this discussion that the sugar industry will be in a position to bear a cess on production basis from the year 1936 and then the Imperial Council of Agricultural Research can have Rs. 10 lakhs per annum most of which would be spent on cane research throughout India.

3. I strongly dissent from the majority view that sugar manufacturers must be given an assurance that protection must continue to sugar industry for 15 years though subject to a statutory inquiry in 1938. However pious may be this wish of my colleagues in this matter, they commit the legislature morally to a scheme of protection in 1938 which is wrong from every point of view.

4. There is strong apprehension that foreign investors will take advantage of the protective tariff and install large sugar factories in India to the detriment of Indian sugar producers. Every one of my Indian colleagues was opposed to the inflow of unrestrained foreign capital and was

at one time or other of opinion that there should be added a new clause to the Bill which would have controlled foreign investment and control of sugar industries in India. Unfortunately my colleagues were not anxious to express views on the main issue which, according to some, can only be discussed and settled at the third Round Table Conference. It appears the Round Table Conferences have been discussing the problems of empire reciprocity and racial discrimination over which they have reached no conclusions and the two members of the Round Table Conference in the Select Committee were not anxious that the Select Committee would come to decision on the issue facing them. Hence the Select Committee was tied down to the expression of pious suggestions stated in para. 4.

5. The Ottawa Conference will meet in July next where the subject of empire reciprocity in trade will be discussed. Will the delegates of India remain silent on that occasion because the Round Table Conference will discuss similar questions in November next? Certainly not. As long as we are working under the present constitution it is idle to think of discrimination within the British Empire. I am for empire reciprocity with consent of respective Dominions concerned inside the British Empire. If that assurance would be given, our European colleagues in the Central Legislature would gladly join issue with us to control foreign investment in India, similar to the case we apprehend in the case of sugar industries. I must draw attention of the legislature to the menace of the foreign capital and control to Indian industries. The legislature and the Government should particularly watch cases where the Government grant concessions to particular industries. Already the electric industry in Bombay have been controlled by Americans. The protection to match industries brought in the Swedish combine. At present Government exercise no control over these foreign investors. There is further menace from America and the continent to our steel industry and the shoe industry. There is menace to our Cotton Mill Industry from Japan and Germany. Is it not high time that the Government should legislate for every individual case if they cannot at present introduce general legislation to protect industries in India in the interest of India.

6. To meet the serious situation stated in paragraphs 4 and 5, I propose the following new clause to be added to the Bill. In fact this draft clause was discussed in the Select Committee and my colleagues had no objection to it except that it raised broader issues of racial discrimination over which my colleagues did not feel competent to express opinions at that stage.

The new clause proposed should be added as a sub-clause to Clause 4.

(2) In order to secure that sugar factories in British India shall be developed and controlled in the best interest of India:

- (a) requiring that no person shall own a sugar factory without a licence in that behalf;
- (b) prescribing the qualifications of persons to whom such licences may be granted;
- (c) prescribing the duration and conditions of such licences;

- (d) determining the authority by whom such licences shall be granted, and
- (e) generally to carry out the purposes of this section.

In making such rules the Governor General in Council may provide that a contravention thereof shall be punishable with fine which may extend to five thousand rupees on each occasion.

B. DAS.

I endorse the recommendations contained in Mr. B. Das's note.

S. C. MITRA.

The Sugar Industry in India at one time, as also admitted by the Indian Sugar Committee of 1920, used not only to supply its own need but also had a great export trade in sugar. But owing to the utter lack of state encouragement and assistance and the policy of *Laissez faire* to which the British Rulers of this country adhered till the year 1928 when as a result of recommendations of the Indian Fiscal Commission, the Government was committed to a policy of discriminate protection, the Sugar Industry in India could not withstand the organised foreign competition of Java and European sugar producers who with their organised attempt, improved methods and better facilities dumped their sugar on the Indian market at very low prices.

The Government of India treated this important industry with utter neglect and never gave any serious consideration for its improvement and prosperity, though Sugar Industry in all other countries is regarded as one of the key industries of national importance.

All important countries at one stage or the other imposed heavy embargo on foreign imports of sugar in order to encourage their own indigenous produce of sugar so as to be self-dependent in this important article of food. In order to give an idea as to what duties other countries are imposing on foreign sugar the following figures will be interesting:

	Rs.	A.	P.	
Great Britain	5	11	6	per maund.
United States	5	8	0	do.
Germany	6	3	0	do.
France	4	2	6	do.
South Africa	4	0	0	do.
Australia	4	6	7	do.

(Australia has imposed a complete embargo on foreign sugar for five years.)

The Sugar Industry in India continued to have a precarious existence and was confined to making of *gur* by indigenous methods. The first step that the Government after great insistence took in this direction was the appointment of the Indian Sugar Committee in 1920. Even the weighty recommendations of this Committee did not arouse any enthusiasm in the Government and the report to all intentions and purposes remained a dead letter. Had not

nature come to the rescue of this industry sugar production in India would have ceased. The Great War from 1914 to 1919 served as a natural protection for the industry because beet sugar production in Europe was altogether suspended. Then came to the help of this unfortunate industry the financial plight of the Government of India which compelled it to levy an import duty for revenue in the year 1916 and from year to year this duty had to be raised from 5 per cent. to 25 per cent. *ad valorem* in 1925-26 and to a specific duty of Rs. 3-4-9 per maund in 1926-27 to Rs. 5-2-10 in 1931-32. Finally Imperial Council of Agricultural Research with its Sugar Committee decided to take up the question of this industry in right earnest and emphasised on the Government the urgent necessity of referring the question of Sugar Industry for investigation by the Tariff Board in the interest of as large a population as 20 million people who are directly interested in sugar-cane growing, in order to find out if a case for protection exists for sugar industry in India. The Tariff Board submitted their report early last year and found that the Indian Sugar Industry fully fulfilled all the conditions of the Fiscal Commission laid down for grant of protection. The Board further came to the conclusion that cane cultivation occupies an important place in the agricultural economy of India and that it was as much in the interest of the cultivators as of the Government itself to ensure the maintenance of a reasonable price level by protecting *Gur* Market against foreign competition and by providing an outlet for any surplus cane produced by the development of the white sugar industry. In this connection I would invite the attention to this paragraph of the Tariff Board report which will clearly demonstrate that the main case for protection of Sugar Industry rests on its agricultural side.

"While then the retention of money in India may constitute a subsidiary argument for protection of the white Sugar Industry, the case for protection really rests on the importance of cane cultivation in the agricultural economy of India and the measure of protection must be determined with reference to the changed conditions which have been and are being brought about by the introduction of improved varieties of cane resulting in a great increase in the crop output. It is necessary on general agricultural grounds to maintain or increase the area under cane and to secure this end an outlet must be provided for surplus cane. Unless steps are taken in this direction, a serious crisis must result in the *Gur* industry as the result of over-production, great hardship will be caused to the cultivators, while agriculture in general will receive a severe blow. Finally, cane is the only important agricultural product the price of which is not determined by world conditions, and Government therefore has it in its power at this time of severe agricultural depression to afford substantial assistance to the agricultural class by protecting the sugar industry."

The Sugar Industry in matter of protection stands on quite a different footing from the industries which had hitherto been given protection by the legislature. This industry unlike other industries which are confined to a few individual firms, seeks to benefit a huge population both agricultural and industrial without imposing little or no burden on the poor class

of consumers because the evidence before the Tariff Board clearly showed that White Sugar is mainly used by the well-to-do classes the middle classes use about half sugar and half *gur* and the poorer classes in the main use *Gur* and as there is no relation between the price of White Sugar and *Gur* the poorer classes will hardly suffer by the levy of the protective duty. The following remarks by the Tariff Board in this connection deserve special attention :

"We believe we are justified in assuming therefore that the agriculturists, who are the poorest as well as the largest class in India, will incur very little if any additional expenditure as a result of the protective duty on sugar. On the other hand the gain which will accrue to agriculture from the extension of white sugar factories, the exclusion of foreign sugar and the prevention of the manufacture of imitation or adulterated *Gur*, should far outweigh any disadvantage resulting from an increase in the price of imported sugar above the prevailing low levels. The duty will we believe be borne in the main by the urban population, but even here the incidence of taxation will be higher per head in the case of the well-to-do and middle classes. It may also be pointed out that heretofore, on balance, the burden imposed by the adoption of a system of protection has been borne by the Agriculturists for the benefit of the urban industrial population. This is the first occasion on which proposals for protection will be of direct advantage to the rural classes, both agriculturists and labourers, and there is therefore perhaps a rough justice about the proposals which should appeal to the unbiassed observer."

In view of these weighty considerations the Tariff Board made several recommendations and impressed upon the Government the urgent necessity of making legislation incorporating their recommendations. The Commerce Department of the Government of India with their usual half-hearted sympathies for Indian industries took more than a year in considering over the recommendations of the Tariff Board and did not even consult the Sugar Committee of the Imperial Council which is an expert body on the subject and at whose instance the whole matter was referred to the Tariff Board. I consider this attitude of the Commerce Department highly objectionable as in this way they deprive the legislature of the benefit of expert opinion of a body like the Sugar Committee which consists of experts in various branches of the industry. After a year the Government brought a Bill and that too in a much mutilated form leaving out various important recommendations of the Board. The Board recommended the period of 15 years while the Government proposed a period of 6 years, and made no provisions for imposing deferred duty in case of unfair competition by foreign producers, for a grant to the Imperial Council of Agricultural Research and also for posting of notices of Sugar Cane prices.

I am glad to be able to say that the Select Committee at my request provided for most of these points and the Bill as it has emerged from Select Committee is much better than what it was originally introduced in the House. The Committee has unanimously extended period of protection to 15 years but did not fix any definite duty which would be levied at the end of the first 7 years and provided for statutory

enquiry at the end of March, 1938, for determining the exact rate of protective duty for the remaining period. I wished that this rate would have also been fixed at this time in order to inspire greater confidence in the minds of the Sugar Industrialists so as to enable him to form an exact idea of the future prospects as the White Sugar Industry is a greatly specialised industry requiring huge initial outlay of capital. In order, however, to maintain the unanimity of the conclusions reached I did not press this matter.

As regards the provision of an annual grant to the Imperial Council of Agricultural Research the Tariff Board considered it as an integral part of the whole scheme and went to the length of regarding it as a condition precedent to the grant of protection. The Board recommended to the Government to make a statutory provision in this regard. All the Members of the Select Committee were also inclined in favour of a statutory provision of sufficient money to be given to the Imperial Council of Agricultural Research for Sugar Research and development. However, in view of the present financial trouble the Government found it difficult to make a Statutory provision but gave definite assurance that they would give sufficient funds to the Imperial Council for this purpose. A detailed paragraph has been added to the report and I hope the Government would fulfil the assurances that they have given to the Committee in this connection because the whole success of the scheme of protection depends upon the growth of important varieties of Sugar Cane at a competitive and economic rate.

I draw the attention of the Members of the Assembly to new clause 6 of the Bill which provides that the Sugar Factory owners in the interest of the growers of Sugar Cane should post prices of Sugar Cane in conspicuous places. The Tariff Board considered at length the question as to the best methods to be adopted in order to secure an economic and a proper price of Sugar Cane to the cane grower but the Board could not find any method by which they could do so and contented themselves by recommending that a provision may be made in the Bill requiring the posting of prices. The Committee have incorporated this recommendation in the Bill but I had thought it would have been better had some steps also been taken to fix the minimum price for the cane grower. This problem is indeed full of difficulties as conditions from one tract to the other differ so widely that no single price could be fixed. The cost of Sugar Cane per maund at the field is different in different places as will be evident from the following table:—

Saran	.	.	.	.	0-3-7·2
Gorakhpore	.	.	.	.	0-3-10·4
Basti	.	.	.	.	0-4-1·5
Gonda	.	.	.	.	0-4-4
Meerut	.	.	.	.	0-4-0

23rd February 1939.

But in spite of all these difficulties I feel that we must devise some methods by which we can secure good price to the cultivator because I am told that some factories are taking undue advantage of abundance of cane and are paying very low prices to the cultivators. I hope the local Governments will give this matter their thought and do the needful. On a rough thought I feel that the tenant should get half of as many annas as the rupees at which the white sugar is selling, e.g., if white sugar is selling 12/- the tenant should get 6 annas per maund of cane and so on.

I also wish to invite the special attention of the Honourable Members to paragraph 4 of the Select Committee report. Whenever a high tariff wall is raised in any country the general tendency is that foreigners in order to take advantage of the high duty set up their own concerns in the country. There is already some tendency in this direction and I brought this matter to the notice of the committee. This question involves a big principle and with India embarking on a huge protection scheme it is incumbent on us to solve this question once for all. As the Sugar Industry is just in its infancy I had thought that it was proper to make a statutory provision in this regard because if we delay the matter foreign vested interests crop up and then they begin to take shelter behind false theories of commercial and racial discrimination, etc. This question also attracted special attention of the Indian Central Banking Enquiry Committee which was faced with the question of regulating and controlling of foreign banks. The Select Committee was in general agreement with the necessity of such a provision but as the whole matter of commercial discrimination was pending before the Round Table Conference it was considered advisable not to make a statutory provision, but simply to make recommendation in the report. I still thought that it would have been better to make a beginning in the Sugar Protection Bill but as the Round Table Conference will soon reach conclusions in this connection I also agreed to the incorporation of the recommendation in the report. I am of opinion that the Government of India should take this recommendation into serious consideration and take timely action whenever there is any inclination on the part of the foreigners to set up concerns in this country in order to take advantage of the protective duty and prevent the Indian Sugar Industry from falling into foreign hands like the Match industry. The apprehensions in this connection are further confirmed by a press report that Mr. Thomas Bata famous Czechoslovakian shoe manufacturer is planning to build a huge factory near Calcutta in order to take the advantage of the high revenue duty. The duty of the Government is to take steps against all such dangers.

HARI RAJ SWARUP.

[As amended by the Select Committee.]

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

A

BILL

TO

Provide for the fostering and development of the sugar industry in British India.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to provide for the fostering and development of the sugar industry for a period ending with the 31st day of March, 1946, by determining the extent of the protection to be conferred up to the 31st day of March, 1938, and by making provision for the determination of the extent of the protection to be conferred for the remainder of the period; It is hereby enacted as follows:—

1. This Act may be called the Sugar Industry Short title. (Protection) Act, 1932.
2. (1) In the Second Schedule to the Indian Tariff Act, 1894, there VIII of Amendment of Schedule II, Act VIII of 1894. shall be made the amendments specified in the Schedule to this Act.

(2) The amendments made by sub-section (1) shall have effect up to the 31st day of March, 1938.
3. The Governor General in Council shall Statutory inquiry. * * * cause to be made, by such persons as he may appoint in this behalf, an inquiry to ascertain if the protection of the sugar industry during the period from the 31st day of March, 1938, to the 31st day of March, 1946, should be continued to the extent conferred by this Act, or to a greater or lesser extent, and shall, not later than the 31st day of March, 1938, lay his proposals in this behalf before the Indian Legislature.
4. If the Governor General in Council is satisfied, after such inquiry as he thinks fit, that sugar not manufactured in India is being imported into British India at such a price as is likely to render insufficient the benefits intended to be conferred upon the sugar industry by the duties imposed by section 2, he may, by notification in the Gazette of India, increase such duty to such extent as he thinks fit.

Power to increase duty imposed by section 2.
5. The Governor General in Council may, by notification in the Gazette of India, make rules requiring the owners of sugar factories in British India to make such returns relating to the production of sugar in their factories as the Governor General in Council may consider to be desirable, prescribing the form of such returns, the dates of their submission and the authority to which they shall be submitted.

Power to make rules requiring returns.

6. (1) *The Local Government may, by notification in the local official Gazette, make rules requiring that there shall be affixed, in conspicuous places near the entrances to sugar factories, notices for the information of sellers of sugar-cane, and such rules may prescribe the form and languages of such notices, and the particulars to be included therein relating to prices at which sugar-cane is being bought at the factory.*

(2) *In making such rules the Local Government may provide that a contravention thereof shall be punishable with fine which may extend to five hundred rupees.*

Explanation.—In this section and in section 5 “factory” has the meaning assigned to it in clause XII of 1911. (3) of section 2 of the Indian Factories Act, 1911.

THE SCHEDULE.

(See section 2.)

Amendments to be made in Schedule II to the Indian Tariff Act, 1894.

1. In Part II,—

(a) for the heading “SUGAR” and Item No. 34, the following heading and item shall be substituted, namely:—

“OTHER FOOD AND DRINK.

34 | MOLASSES | *Ad valorem* . | 25 per cent.”

(b) the heading “SACCHARINE” above Item No. 34A shall be omitted; and

(c) the heading “OTHER FOOD AND DRINK” above Item No. 35 shall be omitted.

2. In Part VII, after Item No. 156, the following heading and item shall be inserted, namely:—

“SUGAR.

Rs. A.

157	SUGAR and sugar-candy, excluding confectionery	Cwt.	7 4”
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3. Item No. 156A shall be re-numbered as Item No. 158.

4. In Part VII, under the head “MISCELLANEOUS”,—

(a) in the first column, the figures “157”, “158” and “159” shall be omitted;

(b) the heading “MATCHES, UNDEPTED SPLINTS AND VENEERS” shall be numbered as Item No. 159; and

(c) in the second column, the entries relating to “MATCHES”, “UNDEPTED SPLINTS” and “VENEERS” shall be lettered, respectively, as sub-items (a), (b) and (c) of Item No. 159.

GOVERNMENT OF INDIA.
LEGISLATIVE ASSEMBLY
DEPARTMENT.

Report of the Select Committee on the
Bill to provide for the fostering and
development of the sugar industry
in British India, with the Bill as
amended.