ACT No. XIV of 1924.

PASSED BY THE INDIAN LEGISLATURE.

(Received the assent of the Governor General on the 13th June, 1924.)

An Act to provide for the fostering and development of the steel industry in British India.

HEREAS 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 steel industry by increasing the import duties leviable on certain iron and steel articles and by enabling bounties to be granted to manufacturers in British India of certain such articles, and to determine the duties and bounties which shall be payable in respect of such articles during the first three years of the application of that policy to the said industry; It is hereby enacted as follows:—

- 1. This Act may be called the Steel Industry (Protection) short the. Act, 1924.
- 2. (1) To section 3 of the Indian Tariff Act, 1894, the Amendment of following sub-section shall be added, namely:
 - "(4) If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that articles of any class chargeable with duty under Part VII of the Second Schedule are being imported into British India from any place outside India at such a price as is likely to render ineffective the protection intended to be afforded by such duty to similar articles manufactured in India, he may, by notification in the Gazette of India, increase such duty to such extent as he thinks necessary either generally or in respect of such articles when imported from or manufactured in any country or countries specified in the notification."
- (2) In the Second Schedule to the same Act there shall be made the amendments specified in the Schedule to this Act.

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(3) The amendments made by sub-section (2) shall have effect up to the 31st day of March, 1927.

Bountles on steel rails and fish-plates.

- 3. On the production by any company, firm or other person engaged in the business of manufacturing steel of a certificate granted by an officer authorised by the Governor General in Council by order in writing in this behalf that such company, firm or other person has on a specified date, not earlier than the 1st day of April, 1924, completed the manufacture of any steel rails of a weight per yard of not less than 30 pounds avoirdupois or of any fish-plates suitable for use with such rails, and that the rails or fish-plates have been wholly manufactured in British India from material wholly or mainly produced from Indian iron ore and comply with any specification for the time being prescribed or approved by the Railway Board for steel rails or fish-plates, as the case may be, the Governor General in Council shall cause to be paid to such company, firm or other person a bounty in respect of such rails or fish-plates at the following rate, namely :-
 - (a) Rs. 32 per ton of rails or fish-plates the manufacture of which has been completed before the 1st day of April, 1925;
 - (b) Rs. 26 per ton of rails or fish-plates the manufacture of which has been completed on or after the 1st day of April, 1925, and before the 1st day of April, 1926;
 - (c) Rs. 20 per ton of rails or fish-plates the manufacture of which has been completed on or after the 1st day of April, 1926, and before the 1st day of April, 1927.

Bountles on

- 4. (1) The Governor General in Council may, in each of the financial years commencing on the 1st day of April, 1924, 1925 and 1926, pay such sum, not exceeding seven lakhs of rupees in any one financial year, as he thinks fit by way of bounties upon iron or steel wagons in respect of each of which he is satisfied—
 - (a) that it is suitable for the public carriage of animals or goods on a railway in India; and
 - (b) that a substantial portion of the component parts thereof has been manufactured in British India.
- (2) The Governor General in Council may, by notification in the Gazette of India, prescribe the conditions subject to which and the manner in which such bounties may be paid.

Conditions qualifying for bounties. 5. Notwithstanding anything contained in section 3 or section 4, no bounty in respect of steel rails, fish-plates or wagons shall be payable to or on behalf of any company, firm or other person not already engaged at the commencement of

this Act in the business of manufacturing any one or other of such articles, unless such company, firm or person provides facilities to the satisfaction of the Governor General in Council for the technical training of Indians in the manufacturing processes involved in the business and, in the case of a company, unless—

- (a) it has been formed and registered under the Indian Companies Act, 1913; and
- (b) it has a share capital the amount of which is expressed in the memorandum of association in rupees; and
- (c) such proportion of the directors as the Governor General in Council has by general or special order prescribed in this behalf consists of Indians.
- 6. The Governor General in Council shall, before the 31st Statutory day of March, 1927, cause to be made by such persons as he may appoint in this behalf an inquiry as to the extent, if any, to which it is necessary to continue the protection of the steel industry and as to the duties and bounties which are necessary for the purpose of conferring such protection.

THE SCHEDULE.

AMENDMENTS TO BE MADE IN SCHEDULE II TO THE INDIAN TARIFF ACT, 1894,

(See section 2.)

- 1. In the heading to Part II, after the words "liable to" the word "non-protective" shall be inserted.
 - 2. For Item No. 60, the following shall be substituted, namely: --- "IRON alloys.
 - , angle, channel and tee not otherwise specified (see No. 143).
 - , bar and rod not otherwise specified (see No. 144).
 - " pig
 - " rice bowls."
 - 3. In Item No. 61-
 - (a) the second paragraph beginning with the signs and words
 ", ", beams, joists, pillars, girders and other structural
 shapes" and ending with the words "door and window
 fittings and the like; (see No. 90)" shall be omitted;
 - (b) after the words "nails, rivets and washers, all sorts" the words "not otherwise specified (see No. 145)" shall be inserted;
 - (c) after the words "plugs, valves, cocks and the like" the words "excluding pipes, tubes and fittings therefor otherwise specified (see No. 146)" shall be inserted;
 - (d) for the words "Iron or STEEL, rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars" the following shall be substituted, namely:

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- '' Iron or steel, railway track material not otherwise specified (see Nos. 63 and 152) including bearing plates, sleepers and fastenings therefor, and leverboxes:
- ", tramway track material, including rails, fishplates, tie-bars, switches, crossings and the like
 materials of shapes and sizes specially adapted
 for tramway tracks'';

 (e) after the words '' sheets and plates, all sorts'' the words
 '' not otherwise specified (see Nos. 146, 147, 148, 153 and
 154)'' shall be inserted;

 (f) for the words (' wire including foreign
- (f) for the words "wire, including fencing wire, piano-wire and wire-rope, but excluding wire-netting (see No. 97)" the words "barbed and stranded fencing-wire and wire-rope" shall be substituted.
- 4. For Item No. 62, the following shall be substituted, namely :-"62. STEEL, angle and tee not otherwise specified (see No. 150).
 - bar and rod not otherwise specified (see Nos. 151 and
 - alloy crucible, shear, blister and tub, all kinds, and steel for springs and cutting tools made by any process.
 - ingots, blooms and billets, and slabs of a thickness of $1\frac{1}{2}$ inches or more.
 - expanded metal.
- 5. In Itom No. 63, for all the words beginning with the words "cylinders, girders and other material" and ending with the words "other materials for fencing" the following shall be substituted, namely :-
 - "sleepers and fastenings therefor; bearing plates, fish bolts and nuts, chairs, interlocking apparatus, brake-gear, couplings and springs, signals, turn-tables, weighbridges, carriages, wagons, traversers, trollies, trucks, and component parts thereof; switches, crossings and the like material made of alloy steel; also cranes and water-tanks when imported by or under the orders of a railway company."
- 6. In Item No. 87, for the words "CONVEYANCES, including" the words "CONVEYANCES not specified in No. 142, namely," shall be substituted.
 - 7. After Part VI, the following Part shall be added, namely :-

"PART VII.

Articles which are liable to protective duty at special rates.

No.	Name of Article.	Unit or method of assessment.	Rate of duty.
	Articles wholly or mainly municutations.	***************************************	
	CONVEYANCES.	,	
142	Coan Tuns, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labbur and if made mainly of iron or steel; and component parts thereof made of iron or steel.	Ad valorem	25 per cent.
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No.	Name of Article.	Unit or	Rate of
	A second	assessment.	duty.
	METALS—IRON AND STEEL		
143	Iron angle, channel and tee—		ing talah selatah selat Bermulah
ŀ	 (a) not fabricated, kinds other than galvanised, tinned or lead coated or Crown or superior qualities. 	Ton	Rs. 20.
•	(b) fabricated, all qualities	Ad valorem	15 per cent.
144	IRON, COMMON BAR not galvanised, tinned or lead coated.	Ton	Rs. 35.
145	IRON OR STEEL NAILS, wire or French	Cwt.	Rs. 3.
146	IRON OR STEEL PIPES and tubes and fittings therefor, if rivetted or otherwise built up of plates or sheets.	Ad valorem	25 per cent.
147	IRON OR STEEL PLATES not under 1/8 inch thick including sheets 1/8 inch thick or over—		
	(a) not fabricated, ship, tank bridge and common qualities.	Ton	Rs. 30.
	(b) fabricated, all qualities	Ad valorem	25 per cent.
	(c) cuttings, all qualities	Ton	Rs. 25.
148	IRON OR STEEL SHEETS under 1/8 inch thick-		
	(a) not fabricated—		
	(i) black	Ton	Rs. 30.
	(ii) galvanised	Ton	Rs. 45.
	(b) fabricated, all qualities	. Ad valorem	15 per cent.
	(c) cuttings, black or galvanised	. Ad valorem	15 per cent.
149	IRON OR STEEL WIRE, other than barbed of wire rope or stranded fencing wire, wire-netting (see No. 97).	1	Rs. 60.
150	STREL, angle and tee, not galvanised, tinned or lead coated and beam, channel, zed trough plate, piling and other structura sections—	,	
	(a) fabricated	. Ad valoren	25 per cent.
	(b) not fabricated	. Ton	Rs. 30.
151	STEEL—BAR AND ROD.		
•	Common merchant bar and rod, and bar an rod designed for the reinforcing of concrete, all sizes:		Rs. 40.

To a constant		Unit or	Rate
No.	Name of Article.	method of assesment.	of duty.
152	STEEL RAILWAY TRACK MATERIAL—		
	(a) Rails 30 lb. and over per yard and fish- plates therefor.	Ton	Rs. 14.
	(b) Rails under 30 lb. per yard and fish- plates therefor.	Ton	Rs. 40.
	(c) Spikes and tie bars	Ton	Rs. 40.
	(d) Switches, crossings and the like material not made of alloy steel.	Ad valorem	25 per cent.
153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steelbars, sections, plates or sheets, for the construction of buildings, buidges, tanks, well curbs, trestles, towers and similar structures or for parts therefor, but not including builders' hardware (see No. 90) or articles specified in Nos. 51, 51A., 64 or 87.	Ad valorem	25 per cent.
154	STEEL-	* * * * * * * * * * * * * * * * * * * *	
	(a) Timplates and tinned sheets, including tin taggers.	Ton	Rs. 60.
٠	(b) Tinplate cuttings	Ad valorem	15 per cent."