

TARIFF COMMISSION  
GOVERNMENT OF INDIA

# REPORT

ON THE CONTINUANCE  
OF PROTECTION TO THE

# BUTTON INDUSTRY

*BOMBAY*

*1953*

Rs. 3 as. 2 or 5 Sh.



**R E P O R T**  
OF THE  
**T A R I F F   C O M M I S S I O N**  
ON THE  
CONTINUANCE OF PROTECTION TO THE  
**B U T T O N   I N D U S T R Y**

**BOMBAY**  
**1953**

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GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE & INDUSTRY

New Delhi, the 28th November, 1953.

NOTIFICATION  
(Tariffs)

No. 45(1)-T.B./53.- In exercise of the powers conferred by sub-section (1) of Section 4 of the Indian Tariff Act, 1934 (XXXII of 1934), the Central Government hereby directs that the customs duties leviable under item 85 of the First Schedule to the said Act on buttons, studs and cuff links, as specified in the second column of the Table annexed hereto, shall be modified as indicated in the third column of the said Table.

TABLE

Item No. of Tariff 1	Name of article 2	Modified duty 3
85	Buttons, studs and cuff links--	
	(a) made of metals other than gold or silver.	66-2/3 per cent. <i>ad valorem</i> .
	(b) made of porcelain.	66-2/3 per cent. <i>ad valorem</i> .
	(c) made of plastics.	66-2/3 per cent. <i>ad valorem</i> or 12 annas per gross, whichever is higher.
	(d) not otherwise specified, but excluding jewellery, and articles made of glass or plated with gold or silver or both.	66-2/3 per cent. <i>ad valorem</i> .

L. K. JHA,

*Joint Secretary to the Government of India.*

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**LIST OF THE REPORTS OF THE INDIAN TARIFF BOARD  
PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI**

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18. Non-ferrous metals (1946)	PTB	146
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34. Plywood and teacheasts (1950)	PTB 181
35. Preserved fruits (1951)	PTB 198
36. Caustic soda and bleaching powder (1951)	PTB 193
37. Soda Ash (1951)	PTB 200
38. Cotton textile machinery (1951)	PTB 201
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## REPORT ON THE CONTINUANCE OF PROTECTION TO THE BUTTON INDUSTRY

(a) The claim of the button industry to protection or assistance was referred for the first time to the late Previous Tariff Tariff Board by the Government of India, inquiry. Ministry of Commerce, in their Resolution No. I-T/A(20)/49, dated 28th April, 1949. The reference was made as a result of the applications made by Praga Industries, Coimbatore, and the India Button Manufacturers' Association, Amritsar, for protection. The Tariff Board in its Report dated 6th November, 1950, recommended protection to the industry, and its principal recommendations were as follows:-

(i) The existing revenue duty of 30 per cent. *ad valorem* on buttons, studs and cuff links made of any material (other than glass and porcelain) but excluding gold or silver plated buttons and buttons classed as artificial jewellery should be converted into a protective duty at the same rate.

(ii) The existing revenue duty of 35 per cent. *ad valorem* on porcelain buttons should be converted into a protective duty at the same rate.

(iii) The protective duties should remain in force upto 31st December, 1953.

(iv) Although the majority of Indian manufacturers were producing buttons of satisfactory quality, there was considerable scope for improvement in quality and standardization and the manufacturers should install up-to-date automatic machinery with a view to effecting such improvement.

(v) The Collectors of Customs, and the Director General of Commercial Intelligence and Statistics should be requested to maintain records of imports of buttons by suitable categories in terms of quantity as well as value.

(vi) The question of the reduction of railway rates on dumnuts, as well as that of according a higher priority for the movement of dumnuts and buttons should be taken up by the Associations concerned directly with the Railway Board.

(vii) Imports of dumnuts should be licensed liberally.

(viii) The question of land and power facilities for the establishment of new units in or around Bombay should be taken up directly by the interested parties with the Government of Bombay

(ix) The industry should be given all reasonable facilities for importing automatic injection moulding machines.

(x) The proposals made by the manufacturers in regard to the lease of river beds in Bihar from which mother-of-pearl is obtained, the survey of resources of mother-of-pearl and exploration of possibilities of increasing the supplies of mother-of-pearl should be taken up by them directly with the Government of Bihar.

(xi) The manufacturers of buttons wishing to secure the services of foreign experts, particularly Japanese experts, should be given all reasonable assistance in this regard

(b) The Government of India announced their decisions on the Board's recommendations in the Ministry of Commerce Resolution No.45(1)T.B./50, dated 13th January, 1951. Government accepted recommendations (i), (ii) and (iii) and stated that steps would be taken to implement them. Government also accepted in principle the other recommendations and stated that they would be given effect to as far as possible. Government drew the attention of the industry to recommendations (iv), (vi), (viii) and (x).

2. The protection granted to the button industry is due to expire on 31st December, 1953. The present inquiry

Present Inquiry. has, therefore, been undertaken in pursuance of Sections 11(e), 13 and 15 of the Tariff Commission Act, 1951, under which the Commission has been empowered to inquire into and report on any further action

required in relation to the protection granted to an industry, with a view to its increase, modification or abolition, according to the circumstances of the case.

3.(a) The Commission issued special questionnaires to producers, importers and consumers, and the producers' Associations on 18th and 19th February, 1953. Method of inquiry. The Ministry of Commerce and Industry, Government of India, was requested to furnish information regarding the action taken by Government to implement the recommendations of the late Tariff Board as reproduced in paragraph 1 of the Ministry of Commerce Resolution No.45(I)T.B./50, dated 13th January, 1951. The Industrial Adviser (Chemicals), Ministry of Commerce and Industry (Development Wing), Government of India, was requested to furnish a memorandum on the subject of the inquiry. The State Directors of Industries were addressed for information about the present position of the industry in their States, with particular reference to the form of assistance rendered by them to the industry, the availability of the principal raw materials required by the industry, the quality of indigenous buttons and the desirability or otherwise of continuing protection and assistance to the industry. The Commission also addressed the Forest Research Institute, Dehra Dun, and the Indian Council of Agricultural Research to furnish information about the research work done by them to find suitable substitutes for dumnuts and crozonuts used in the manufacture of buttons. The Indian Standards Institution was requested to furnish information regarding the formulation of standards for the different kinds of buttons. The Collectors of Customs at the different ports were addressed for information regarding the c.i.f. prices of different types of buttons imported at the ports. A list of persons or bodies to whom the Commission's questionnaires and letters were issued and from whom replies or memoranda were received is given in Appendix I.

(b) On the 5th March, 1953, the Commission issued a press communique inviting Associations and persons interested

in this industry to express their views on the question of continuance of protection and assistance to the industry. The Commission issued another press communique on the 9th May, 1953 requesting the producers to furnish information regarding the types of buttons manufactured by them, their annual rated capacity and actual production during the last three years.

(c) Shri C. Ramasubban, Member, and Shri B.R. Sehgal, Assistant Secretary, visited the factory of Hindusthan Plastics Ltd. Goregaon Bombay on the 24th June, 1953. Shri B.R. Sehgal also visited the factories in and around Mehsi, Dist. Champaran (Bihar), on the 22nd and 23rd May, 1953.

(d) Shri L.M. Ghosh and Shri A.K. Basu, Assistant Cost Accounts Officers, visited the following factories on the dates mentioned against each and examined the cost of production of buttons manufactured by them.

<i>Name of the factory</i>	<i>By whom visited</i>	<i>Date</i>
1. Hindusthan Plastics Ltd. Bombay	Shri L.M. Ghosh, A.C.A.O.	18-5-53
2. Praga Industries, Coimbatore.	-do-	3-6-53 to 5-6-53
3. Jaga Button Industries Ltd., Coimbatore.	-do-	6-6-53 to 8-6-53
4. Chheharta Button Factory, Amritsar.	Shri A.K. Basu, A.C.A.O.	15-6-53 to 16-6-53

(e) A public inquiry into the question of continuance of protection and assistance to the industry was held at the Commission's Office in Bombay on the 25th June, 1953. A list of persons who attended the inquiry is given in Appendix II.

4.(a) *Installation of automatic machinery:* In connection with the Tariff Board's recommendation that the manufacturers should install new machinery in order to improve and standardise the quality of their buttons, Praga Industries, Coimbatore, have stated that in 1951, they installed up-to-date automatic machinery imported from Germany. Some of the

other manufacturers have, also installed new machinery. The manufacturers of mother-of-pearl buttons in Bihar, however, have not yet been able to install automatic machinery owing to the non-availability of electricity in that area.

(b) *Maintenance of separate statistics for imports:* The Board's recommendation regarding maintenance of separate statistics of imports of buttons has been implemented by Government, and imports of buttons are being recorded in terms of quantity as well as value in the Accounts relating to the Foreign Trade and Navigation of India with effect from 1st April, 1951 under the following categories:

1. Buttons of metal,
2. Buttons of mother-of-pearl,
3. Buttons of horn and bone,
4. Buttons of other materials.

(c) *Transport facilities:* As regards the Board's recommendation that the Associations concerned should take up the question of reduction of railway rates and that of according a higher priority for the movement of dumnuts and buttons, we are informed that none of the Associations have taken up the matter with the Railway Board. One of the manufacturers, namely, Praga Industries, Coimbatore, however, approached the South Indian Railway for reduction of the railway freight on dumnuts but their request was not granted.

(d) *Imports of dumnuts and automatic machines:* As recommended by the Board, imports of dumnuts are being licensed liberally. The manufacturers of dumnut buttons are also generally satisfied with the current licensing policy for this material. The Board's recommendation that the industry should be given all reasonable facilities for importing automatic injection moulding machines has also been implemented by Government, and the manufacturers have generally expressed satisfaction with the facilities obtained by them.

(e) *Land and power facilities for the establishment of new units in and around Bombay:* The Board had recommended that this question should be taken up directly by the

interested parties with the Government of Bombay. We understand that Hindusthan Plastics Ltd., Goregaon, Bombay, approached the Government of Bombay in 1951 for assistance in obtaining electric power required for the additional equipment installed by them. The State Government, however, was unable to grant this request owing to the acute power shortage at that time.

(f) *Facilities for obtaining supplies of mother-of-pearl from the river beds in Bihar:* We have been informed that following the Board's recommendation, some of the manufacturers of mother-of-pearl buttons in Mehsi, Dist. Champaran, approached the Director of Industries, Bihar, and as a result, a recommendation for the grant of 20 years' lease of certain river beds in the State to the Tirhoot Moon Button Factory, Mehsi, was made to the Revenue Department and is now under the consideration of the State Government.

(g) *Securing services of foreign experts:* It was recommended by the Board that the manufacturers of buttons wishing to secure the services of foreign experts, particularly Japanese experts, should be given all reasonable assistance in this regard. Government have informed us that a manufacturer of buttons in Amritsar was given assistance for the recruitment of two Japanese technicians. Further, a visa for six months was granted to a European technician for advising a producer in Coimbatore about the manufacture of urea formaldehyde moulding powder used in the manufacture of plastic buttons. As regards the future recruitment of Japanese technicians, Government have informed us that the industry is now at liberty to negotiate direct with them and that Government assistance in this matter is no longer necessary.

5. At the previous inquiry held in 1950, the Tariff Board received various estimates of domestic demand for Domestic buttons varying from 8 lakh gross to one crore demand. gross per annum. However, in the absence of any statistics of the volume of imports and domestic production and owing to the difficulty of assessing the effects of

factors like partition of the country, increase in population and the fall in the consumption of cloth, the Board did not find it possible to arrive at anything like a reasonably accurate estimate of domestic demand for buttons. During the course of the present inquiry, we have received from the manufacturers, importers and consumers estimates of annual demand varying from 10 lakh gross to 50 lakh gross. Most of the manufacturers have estimated the demand at about 30 to 40 lakh gross; importers have estimated it at about 30 to 35 lakh gross while the estimates received from some of the consumers and State Governments are in the region of 50 lakh gross. All these estimates were discussed at the public inquiry and it was agreed that the domestic demand should be estimated on the basis of indigenous production and imports of buttons in 1952. As mentioned in paragraph 6, indigenous production in 1952 was 13.57 lakh gross of nut buttons, 8.50 lakh gross of plastic buttons, 8.40 lakh gross of mother-of-pearl buttons, 11.26 lakh gross of metal buttons and 5.76 lakh gross of porcelain, glass and other similar buttons. Thus the total production of buttons of all types in 1952 amounted to 47.49 lakh gross. During 1952-53, imports of metal and other buttons were 68,080 gross. Assuming that the imports in 1952 were approximately of the same magnitude and ignoring variations in stocks, the consumption in 1952 may be estimated at 48 lakh gross. After providing for some increase in the use of buttons and also making allowances for the production of small units about which no information is available, we consider that in 1953 and in each of the next three years, the domestic demand for all types of buttons would be about 50 lakh gross.

6. The button industry can be divided into four main groups, namely, (i) nut buttons, (ii) plastic buttons, (iii) mother-of-pearl buttons and (iv) metal buttons. There are various other types of buttons such as glass buttons, porcelain buttons, horn buttons, bone buttons, rag buttons, etc., but their output is not large. Nut button factories are concentrated mostly



in Amritsar in North India and in Coimbatore in South India. Plastic button factories are located in Amritsar, Bombay, Calcutta and Coimbatore. Mother-of-pearl button factories are chiefly concentrated in one village viz., Mehshi, Dist. Champaran of North Bihar while some quantities are also produced in certain parts of West Bengal. Metal button factories are located in Hyderabad, Saurashtra, Delhi, Bombay and East Punjab. The production of mother-of-pearl and metal buttons is carried on mostly on a cottage industry basis. At the previous inquiry, statistics of production were available for only 13 nut button factories. Since then, 4 factories in Amritsar have closed down and 3 new factories in Coimbatore, 2 in U.P., 4 in East Punjab (i.e. one each at Panipat, Faridabad, Sonapur and Jullunder) and 1 at Delhi have come into existence. It is understood that there is a factory in Calcutta also producing nut buttons since 1948. Thus the total number of factories producing nut buttons, as at present known, is 20, out of which 9 are located in East Punjab, 2 in PEPSU, 5 in South India, 2 in U.P., 1 in Delhi and 1 in West Bengal. As regards plastic buttons, the Board had received data in 1950 for only one factory in Bombay, whereas now 20 such factories are known to exist out of which 16 are in East Punjab, 2 in Bombay, 1 in South India and 1 in West Bengal. Detailed information about the mother-of-pearl button factories was not collected in 1950, but it appears that about 60 mother-of-pearl button factories have been working in Mehshi village, Dist. Champaran, in North Bihar for a long time. Some small units also exist in Murshidabad in West Bengal. These have been started by some refugees from Dacca where they were formerly engaged in the same industry. A large number of small units manufacturing metal buttons are functioning in Hyderabad, Saurashtra, Delhi, Bombay and East Punjab, but their exact number is not known. From the information furnished by the State Governments, it may be stated that there are not less than one hundred units in each of the States of Hyderabad, Saurashtra, Delhi and Punjab. A

statement giving the data regarding the number of factories, the capital invested, the number of workers employed, the annual installed capacity and actual production during 1950, 1951, 1952 and 1953 (January-April) as furnished to the Commission by the Central and the State Governments, the individual factories or their Associations, is given in Appendix III and the information is briefly summarised below:-

(i) *Capital invested.* From the information furnished to the Commission, it appears that the total capital invested by 14 nut button factories which also produce certain plastic goods, is about Rs. 20 lakhs. The 60 mother-of-pearl factories in Mehshi have invested in all about Rs. 3 to 4 lakhs and the 48 metal button factories in Hyderabad (Deccan) and in some parts of Bombay State, about Rs. 5.4 lakhs. It is estimated that the total capital investment in the four sections of the industry is about Rs. 70 lakhs.

(ii) *Number of workers employed.* It is understood that about 866 workers are employed in 13 nut button factories, 635 in 19 plastic button factories, 768 in 48 metal button factories in Hyderabad (Deccan) and Bombay, and about 1,500 in 60 mother-of-pearl button factories in Mehshi. A large number of workers are employed in the cottage industry in Saurashtra, Delhi and East Punjab though the exact number is not known. It is estimated that not less than 10,000 workers are directly employed on the manufacture of buttons in various parts of the country. The cottage industry employs a large number of women. A number of fishermen are also employed in procuring the raw material from the river beds. The waste shells are utilised for production of lime or shell grits used in mosaic tiles and this provides additional employment.

(iii) *Capacity and production.*

(a) *Nut buttons:* At the 1950 inquiry, it was reported that 13 units with an annual rated capacity of 23 lakh gross buttons produced 9.75 lakh gross buttons in 1949. During the present inquiry, we have received information from about

16 units with a total annual rated capacity of 30.12 lakh gross. Of these, 9 units produced 9.60 lakh gross of buttons in 1950, 12 units, 13.56 lakh gross in 1951 and the same number of units, 13.57 lakh gross in 1952.

(b) *Plastic buttons*: The total rated capacity of the 20 units engaged in the production of plastic buttons is 16.67 lakh gross. The actual production of plastic buttons during 1950, 1951 and 1952 was as follows:-

<u>Year</u>	<u>Production in lakh gross</u>	<u>No. of units concerned</u>
1950	1.92	4
1951	3.86	5
1952	8.50	10

(c) *Mother-of-pearl buttons*: From the data collected by the Commission the total annual rated capacity of the mother-of-pearl factories in Mehsi is estimated at about 11.4 lakh gross, and their production in each of the last two years at about 7.4 lakh gross. Production of mother-of-pearl buttons in West Bengal has been estimated by the Director of Industries in that State at about 1 lakh gross.

(d) *Metal buttons*: The annual capacity of the 47 factories situated in Hyderabad (Deccan) and certain parts of Bombay has been estimated at about 20 lakh gross. At the 1950 inquiry, the capacity of the Hyderabad factories alone was reported to be about 10 lakh gross. According to the figures received by the Commission, 44 metal button factories produced 14.42 lakh gross in 1950 and 12.97 lakh gross in 1951 and 42 such factories produced 11.26 lakh gross in 1952.

(e) *Porcelain, glass and similar buttons*: Information regarding this class of buttons is extremely meagre. The total production of porcelain, glass and similar buttons in 1952 is estimated at 5.76 lakh gross.

7.(a) *Nut buttons*: Buttons can be manufactured either from dumnuts or from crozonuts, the former being available from Sudan and the latter from Brazil and Ecuador. No steps have been taken to cultivate either variety in the country. Dumnuts are exempted

from customs duty. Licences for imports of dumnuts are granted to established importers to the extent of 50 per cent. of one half of their best year's imports, but actual users are allowed to import their full requirements. Manufacturers have represented to us that licences for dumnuts should be issued on an yearly basis in order to enable them to plan and provide for their requirements. As they are wholly dependent on imports for this essential raw material, and a proper programme of uninterrupted production has to be maintained to keep the markets regularly supplied with their products, their request deserves favourable consideration. We are informed that no difficulty has been experienced in obtaining dumnuts from abroad but that ocean and railway freights are very high and constitute a heavy burden on the industry, particularly because 90 per cent. of dumnuts used in the manufacture of buttons go waste in the process. The industry should take up the question of railway freight directly with the railway authorities. Buttons made out of dumnuts are inferior to those made out of crozonuts and do not have the same finish as those made out of plastic. Even so they do have a market in the country at present, but the position is not likely to remain favourable for long. Dumnut button manufacturers believe that the plastic button industry constitutes a grave menace to their continued existence in the field, and are, therefore, anxious to switch over to crozonuts, buttons made out of which are classed as of the superior variety and are expected to stand competition from even the best plastic buttons. In the circumstances, it would seem that imports of crozonuts should not be banned as at present. There is undoubtedly a demand in the country for superior varieties of buttons and crozonuts can successfully supply this want, and also provide a healthy competition with the plastic button industry for maintenance of quality and finish. For the various reasons mentioned above we recommend that, subject to the availability of foreign exchange, nut button factories should be allowed to import their actual requirements of crozonuts.

(b) *Plastic buttons.* The manufacturers of plastic buttons have represented that the urea formaldehyde moulding powder, which is one of their principal raw materials, should be allowed to be imported free of duty. Urea formaldehyde is not included in the protected categories of moulding powder but we understand that plans for producing it are under consideration. The position being so, we do not think that it would be advisable to remove the import duty on this material. The manufacturers have also made the alternative suggestion that the import duty paid on moulding powder used in the manufacture of buttons exported to foreign countries should be refunded. We consider this request to be reasonable as in the absence of this concession Indian plastic buttons will have no chance to compete in foreign markets. We recommend that provided suitable administrative arrangements can be made, the duty paid on urea formaldehyde powder used in the production of buttons which are exported should be refunded.

(c) *Mother-of-pearl buttons.* Mother-of-pearl shells are available in the river beds of Bihar, West Bengal and some parts of U.P. They are also available to some extent on the sea-coast of the Midnapore District. The producers in Mehsi, Dist. Champaran, have represented that the supply of mother-of-pearl shells from the local rivers is not regular. This is partly due to the fact that the present practice of granting short period leases for the river beds does not provide sufficient incentive for the cultivation of mother-of-pearl shells. We, however, understand from the Director of Industries, Bihar, that the question of granting leases for longer periods (say 20 years) is already engaging the attention of the State Government. We are also informed that the yield of mussels in the river beds has gone low and that the manufacturers are finding difficulty in procuring raw materials to the extent of their requirements. We understand that until the biology of the living shells in the river beds is fully understood, it will not be possible to plan a development programme, and that it is possible to

undertake a study of the factors concerned in adding to the thickness of the shell and deposition of the mother-of-pearl layer. We recommend that the Chief Research Officer, Central Inland Fisheries Research Station, Calcutta, should be requested to undertake an investigation into these problems and formulate a development programme.

(d) *Metal buttons.* No difficulty is experienced in obtaining any of the materials required for the manufacture of metal buttons except celluloid, polishing materials, nickel salts and nickel anodes which are imported. We recommend that the Director of Industries in the States concerned should give necessary assistance to the metal button factories, which are mostly small and unorganised, in obtaining import licences for these materials.

8.(a) The industry is still largely unorganised and some of the units have not yet attained the necessary standard Quality of the indigenous products. of efficiency. However, so far as nut buttons are concerned, the evidence received by us shows that the products of some of the well-established units have definitely improved in quality since the last inquiry. Some of the units have installed automatic machinery, adopted better methods of surface cutting and have been using proper chemicals in their finishing process. The Development Wing of the Ministry of Commerce and Industry has also testified to the improvement in the quality of indigenous nut buttons. The importers, on the other hand, have stated that indigenous nut buttons still suffer from some of the defects pointed out at the last inquiry, namely, that they generally have a poor finish and are liable to be eaten by rats or to get spoilt in washing. The last two defects are inherent in the use of dumnuts and would not occur if crozonuts were used. We have recommended in paragraph 7(a) above that the industry should be allowed the facility of importing crozonuts. The manufacturers of nut buttons should also try to improve the finish of their products. As regards plastic buttons, we understand that the buttons manufactured from polystyrene

are non-resistant to heat and get spoilt even in a single wash. Those manufactured from urea-formaldehyde, however, are free from these defects. The Development Wing of the Ministry of Commerce and Industry has expressed satisfaction with the quality of indigenous plastic buttons and has informed us that Government purchases conforming to Defence specifications are made from indigenous sources. The mother-of-pearl and metal buttons produced in the country have already attained a satisfactory standard of quality and indeed, in point of general attractiveness, the metal buttons produced by some of the Hyderabad factories would compare favourably with those produced anywhere in the world.

(b) *Standards*: No standard specifications have yet been formulated for indigenous buttons. We recommend that the manufacturers should approach the Indian Standards Institution and co-operate with it in evolving standard specifications for different varieties of buttons.

9.(a) *Imports*. Buttons are mainly imported from the U.K., Italy, Japan and the U.S.A. In accordance with a recommendation of the Tariff Board, imports of different types of buttons have been shown separately in quantity as well as value in the Accounts relating to the Foreign Trade and Navigation of India since April, 1951. The following statement shows the value of imports in 1950-51 and the quantity and value of imports in 1951-52 and 1952-53.

Items	1950-51	1951-52		1952-53	
	Value (Rs.)	Quantity (gross)	Value (Rs.)	Quantity (gross)	Value (Rs.)
1. Metal buttons	176,939	33,284	255,376	58,032	214,890
2. Mother-of-pearl buttons.	--	--	--	--	--
3. Horn and Bone buttons.	--	--	--	--	--
4. Other materials buttons.	198,654	10,708	38,123	10,048	76,620
Total	375,593	43,992	293,499	68,080	291,510

(b) *Import control policy.*

From January 1951 to December 1952, no licences were issued for imports of buttons from any source. The imports shown in the above statement were probably effected against licences issued earlier or under other items. For the licensing period, January-June, 1953, it was announced that established importers would be granted licences for imports of buttons, including studs and cuff links, made of metal other than gold and silver, to the extent of 20 per cent. of half of their best year's imports. In March, 1953, however, when the protective duty on buttons was increased to 66 2/3 per cent. *ad valorem*, this policy was modified and established importers were granted licences upto 30 per cent. of half of their best year's imports for buttons, including studs and cuff links, made of metal other than gold and silver and up to 10 per cent. for buttons other than metal buttons. The same policy has been continued for July-December, 1953.

10. Buttons, studs and cuff links within the scope of this inquiry are assessed to import duty under Items 85(a), Existing rates of (b) and (c) of the First Schedule to the protective duties. Indian Customs Tariff (Thirty-seventh Issue). All the three are protective items. Until 27th February, 1953, buttons, studs and cuff links, made of metals other than gold or silver, Item 85(a), were subject to duty at the standard rate of 31½ per cent. *ad valorem*. The standard rates levied on buttons made of porcelain, Item 85(b), was 36¼ per cent. *ad valorem* while that on buttons, studs and cuff links not otherwise specified but excluding jewellery and articles made of glass or plated with gold or silver or both, Item 85(c), was 31½ per cent. *ad valorem*. In the Finance Bill, 1953, it was proposed to raise the standard rate of duty on all the three items to 66 2/3 per cent. *ad valorem* and provisional collections were made at the enhanced rate from 28th February, 1953, under the Provisional Collection of Taxes Act. The enhanced rate was given statutory effect by the Finance Act, 1953.



11. A statement in Appendix IV gives the c.i.f. prices and landed costs of imported buttons as furnished by the c.i.f. prices and Collectors of Customs and certain importing and landed costs. firms. No imports of dumnut, plastic or mother-of-pearl buttons have taken place recently, but current quotations of Italian and/or Japanese buttons of these types have been furnished by certain importers and we have adopted the c.i.f. prices and landed costs worked out on the basis of these quotations. As regards metal buttons, since their fair ex-works prices are not available, we have not taken into consideration their c.i.f. prices and landed costs.

The c.i.f. prices and landed costs ex-duty per gross of dumnut, plastic and mother-of-pearl buttons, as adopted by us are given below:-

Country of origin	Italy			Japan		
	C.i.f. price	Clearing charges	Landed cost without duty	C.i.f. price	Clearing charges	Landed cost without duty
Size	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
	(Per gross)			(Per gross)		
(a) Dumnut buttons:						
23"	2- 5- 6	0- 1- 3	2- 6- 9	1- 6- 0	0- 0- 8	1- 6- 8
32"	3- 4- 5	0- 1- 9	3- 6- 2	1-14- 0	0- 0- 9	1-14- 9
(b) Plastic buttons:						
34"	2-14- 7	0- 1- 7	3- 0- 2			
45"	5- 3-10	0- 2-10	5- 6- 8			
22"	--	--	--	0- 9- 5	0- 0- 4	0- 9- 9
24"	--	--	--	0- 9-10	0- 0- 4	0-10- 2
30"	--	--	--	1- 0- 3	0- 0- 7	1- 0-10
(c) Mother-of-pearl buttons:						
12" , 14" & 16"				1-15-10	0- 0- 5	2- 0- 3

12. As stated in paragraph 3, the cost of production of Commission's estimates of buttons manufactured by the following costs of production and four factories was investigated by two fair ex-works prices. Cost Accounts Officers:-

- (i) Hindusthan Plastics Ltd., Bombay.
- (ii) Jaga Button Industries Ltd., Coimbatore.
- (iii) Praga Industries, Coimbatore.
- (iv) Chheharta Button Factory, Chheharta, Amritsar.

The first of these factories produces plastic buttons, while the other three produce nut buttons. The periods selected for determining the actual cost of production were June-December, 1952, for Hindusthan Plastics, 1952-53 for Jaga Button Industries, 1952 for Praga Industries and 1951-52 and 1952-53 for Chheharta Button Factory. The following types of plastic and dunnut buttons were selected for costing, namely, pant buttons, overcoat buttons, coat buttons, Khadda coat buttons, bush coat buttons, and shirt buttons. The cost of production could be determined separately for these sizes only in the case of the first three factories and not for Chheharta Button Factory, the figures for which have not, therefore, been taken into account in estimating the cost of production for the industry as a whole.

As regards mother-of-pearl buttons, we have utilised the cost figures submitted by three factories, namely, Tirhoot Moon Buttons Factory, Palm Button Factory and Bihar Industrial Button Factory, all of Mehsi, Dist. Champaran, for working out the cost of production of this type of buttons. The cost figures relate to shirt buttons of 12 to 13 lines size manufactured in 1952-53. No data could be collected about the cost of metal buttons which are produced mostly on cottage industry scale. Nor was any information available about the cost of production of porcelain or glass buttons.

On the basis of the data regarding the actual cost of production, we have worked out estimates of the future cost of production for the industry as a whole. The estimated

cost of production for plastic buttons is based on the data of the Hindusthan Plastics Ltd., Bombay. The annual production in the next few years has however been assumed as 6 lakh gross as against 3,31,815 gross of urea formaldehyde buttons achieved in 1952. For nut buttons, we have taken the average of the figures of the Jaga Button Industries and Praga Industries to estimate the future cost. The average cost of the 3 factories in Mehsi has been taken to represent the future cost of mother-of-pearl buttons.

As the manufacturers desired that the details of their cost of production should be kept confidential, we have given in Appendix V only the estimates made by us for the industry as a whole. The detailed cost report is being forwarded to Government as a confidential enclosure.

The fair ex-works prices of different types of buttons as determined by us are given below:-

(a) <u>Dumnut buttons:</u>		Per gross
	Size	Rs. As. Ps.
Over coat buttons	45" , 30" & 32"	1- 4- 0
Pant "	27"	1- 0- 7
Coat "	24"	0-15- 7
Small coat "	23"	0-15- 5
Shirt "	20" , 18" & 16"	0-14- 7
(b) <u>Plastic buttons:</u>		
Small pant buttons	22"	1- 8- 1
Big pant "	24"	1- 8-10
Over coat "	45"	4- 6- 8
Big coat "	30"	2- 1- 7
Big coat "	34"	2- 0- 9
Small coat "	24"	1- 4- 6
Small coat "	22"	1- 3-11
Small shirt (2 holes)	16"	0-12- 4
Bush coat "	24"	1- 4- 5
Small Khadda coat	22"	1- 7-11
Big Khadda coat	30"	2- 8- 2
(c) <u>Mother-of-pearl buttons:</u>		
Shirt buttons	12" to 16"	1- 0- 7

In estimating the fair ex-works prices for dumnut and plastic buttons, interest on working capital has been allowed at 4½ per cent. on 3 months' cost of production and return at 10 per cent. on the gross block. In the case of mother-of-pearl buttons, 10 per cent. on the block which is very small would not give a fair return and we have, therefore, allowed 10 per cent. on four months' cost of production for return and interest taken together.

13.(a) We give below comparative statements showing the fair ex-works prices of different varieties of indigenous buttons, the landed costs ex-duty of the corresponding varieties of imported buttons and the measure of protection required, if any.

(i) Dumnut buttons:		Per gross			
Country of origin		Italy		Japan	
Size		23"	32"	23"	32"
		Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
(i) C.i.f. price		2- 5- 6	3- 4- 5	1- 6- 0	1-14- 0
(ii) Clearing charges		0- 1- 3	0- 1- 9	0- 0- 8	0- 0- 9
(iii) Landed cost ex-duty		2- 6- 9	3- 6- 2	1- 6- 8	1-14- 9
(iv) Fair ex-works price of indigenous buttons.		0-15- 5	1- 4- 0	0-15- 5	1- 4- 0
(v) Difference i.e., (iv)-(iii).		(-)1- 7- 4	(-)2- 2- 2	(-)0- 7- 3	(-)0-10-9
(vi) Percentage of (v) on (i).		(-)62.22	(-)65.18	(-)32.95	(-)35.83

It will be seen that the fair ex-works prices of dumnut buttons are substantially lower than the landed costs ex-duty of imported dumnut buttons. Indigenous dumnut buttons, therefore, can easily compete with imported dumnut buttons. It does not follow, however, that this section of the button industry does not need protection against foreign competition, because the different types of buttons are interchangeable and if any other type, say, plastic buttons is available from abroad at a price substantially lower than the fair ex-works price of dumnut buttons, competition from such type can cause material damage to the domestic industry.

If the landed costs of Japanese plastic buttons of 24" and 30" sizes given in (iii) below, namely, 10 as. 2 ps. and Rs. 1-0-10 per gross, are compared with the fair ex-works prices of the same sizes of indigenous dumnut buttons, namely, 15 as. and Rs. 1-4-0 per gross, it will be seen that these sizes of dumnut buttons require protection to the extent of 47.5 per cent. and 18.8 per cent. respectively.

(ii) Mother-of-pearl buttons:		Per gross
Country of origin	Japan	
Size	12", 14" & 16"	
	Rs. As. Ps.	
(i) C.i.f. price	1-15-10	
(ii) Clearing charges	0- 0- 5	
(iii) Landed cost ex-duty	2- 0- 3	
(iv) Fair ex-works price of indigenous buttons	1- 0- 7	
(v) Difference i.e., (iv)-(iii) (-)	0-15- 8	
(vi) Percentage of (v) on (i) (-)	49.21	

The statement shows that the fair ex-works prices of the indigenous mother-of-pearl buttons are lower than the landed costs ex-duty of similar imported buttons by about 49.21 per cent. Indigenous mother-of-pearl buttons can, therefore, compete with the same variety of buttons imported from abroad. As in the case of nut buttons, however, these buttons are also substitutable by plastic buttons, and in fact, this section of the industry is exposed to competition from both indigenous and Japanese plastic buttons.

(Statement on page 21)

It will be seen that indigenous plastic buttons should have no difficulty in competing with Italian plastic buttons which are priced much higher. With regard to competition from Japan, however, the position is entirely different. Japanese plastic buttons have recently been offered to Indian importers

(iii) Plastic buttons.						Per gross												
Country of origin	Italy (coat buttons)						Japan (coat buttons)											
	SIZES			34"			45"			22"			24"			30"		
	Rs.	As.	Ps.	Rs.	As.	Ps.	Rs.	As.	Ps.	Rs.	As.	Ps.	Rs.	As.	Ps.	Rs.	As.	Ps.
(i) C.i.f. price	2-14-	7		5-	3-	10	0-	9-	5	0-	9-	10	1-	0-	3			
(ii) Clearing charges.	0-	1-	7	0-	2-	10	0-	0-	4	0-	0-	4	0-	0-	7			
(iii) Landed cost ex-duty.	3-	0-	2	5-	5-	8	0-	9-	9	0-	10-	2	1-	0-	10			
(iv) Fair ex-works price of indigenous buttons.	2-	0-	9	4-	6-	8	1-	3-	11	1-	4-	6	2-	1-	7			
(v) Difference i.e., (iv)-(iii)	0-15-	5		1-	0-	0	0-10-	2		0-10-	4		1-	0-	9			
(vi) Percentage of (v) on (i).	(-)	33.09		(-)	19.09		(+)	107.96		(+)	105.08		(+)	103.08				

at such low rates that even at the existing duty of 66 2/3 per cent. they can oust the indigenous product from a substantial part of the domestic market. Indeed, Japanese plastic buttons constitute a serious threat not merely to the plastic section, but also to the dumnut and other sections of the button industry. Under the present conditions of costs and prices, the Indian nut button industry can hold its own against indigenous plastic buttons of the bigger sizes (e.g. coat and overcoat buttons) and buttons of plastic or any other variety and any size imported from any source other than Japan. The threat of Japanese imports is, however, particularly serious so far as the domestic plastic button industry is concerned. The statement given above shows that the rates of duty required to enable three representative sizes of indigenous plastic buttons to compete with the corresponding sizes of Japanese plastic buttons vary from 103 to 108 per cent. It is not advisable, however, to afford protection to the domestic plastic button industry by means of an *ad valorem* duty at these high rates, since the protection needed is only against Japan and not

against other sources, imports from which are priced much higher. An alternative specific duty would be a more appropriate form of protection in this case. It will be seen from the above statement that the average difference between the landed costs ex-duty of Japanese plastic buttons and the fair ex-works prices of indigenous plastic buttons comes to Re. 0-12-5 per gross. We, therefore, recommend that the protective duty on plastic buttons may be fixed at 66  $\frac{2}{3}$  per cent. *ad valorem* or 12 annas per gross whichever is higher.

(iv) *Metal, porcelain and glass buttons.* As already stated, it has not been possible for us to obtain the cost data relating to the cottage industry engaged in the production of metal buttons. Nor is any information available about the cost of production of glass or porcelain buttons. The evidence received by us, however, shows that indigenous metal buttons are at present meeting with no serious competition from imported buttons of the same variety. Besides, on account of their superior quality they enjoy popularity among a large section of consumers. Given necessary facilities, indigenous metal buttons can find an export market also. The production of glass and porcelain buttons is too small to need separate treatment at this inquiry.

(b) To sum up, no protection is required for indigenous dumnut, mother-of-pearl or metal buttons against competition from the same varieties of buttons imported from any source. Nor is it necessary to protect indigenous plastic buttons against similar buttons imported from any source other than Japan. Since, however, imports of cheap plastic buttons from Japan are likely to jeopardise the development of the plastic as well as the other sections of the domestic button industry, the protective duty on plastic buttons should be revised to 66  $\frac{2}{3}$  per cent. *ad valorem* or 12 annas per gross whichever is higher. It is necessary to add, however, that the c.i.f. prices of Japanese plastic buttons adopted by us have been derived not from actual imports, but from the quotations received by certain importing firms and the entire

position, therefore, has to be reviewed in the light of the actual imports. We, therefore, recommend that the protective duty recommended by us should remain in force only upto 31st December, 1955 and that the position should be reviewed sometime before that date.

(c) If the above recommendation is accepted, the protective duty shown against items 85(a) and 85(b) of the First Schedule to the Indian Customs Tariff should be shown as 'revenue' duty and a new item, "buttons, studs and cuff links made of plastics", bearing a protective duty at the standard rate of 66  $\frac{2}{3}$  per cent. *ad valorem* or 12 annas per gross, whichever is higher, should be opened and numbered 85(c). The existing item 85(c) should be re-numbered 85(d) and the duty against this item should be shown as revenue duty.

14. Our conclusions and recommendations are summarised

Summary of conclusions as follows:-

and recommendations. (i) The domestic demand for all types of buttons in 1953 and in each of the next three years would be about 50 lakh gross. [Paragraph 5]

(ii) The request of the dumnut button manufacturers for the grant of licences on an yearly basis for the import of dumnuts deserves favourable consideration. [Paragraph 7(a)]

(iii) Subject to the availability of foreign exchange, the nut button factories should be allowed to import their requirements of crozonuts. [Paragraph 7(a)]

(iv) Provided suitable administrative arrangements can be made, the duty paid on urea formaldehyde powder used in the production of plastic buttons which are exported should be refunded. [Paragraph 7(b)]

(v) The Chief Research Officer, Central Inland Fisheries Research Station, Calcutta, should be requested to undertake an investigation into the biology of the living shells in the river beds and the factors affecting the thickness of the shell, and formulate a development programme. [Paragraph 7(c)]



(vi) The Directors of Industries in the States concerned should give necessary assistance to the metal button factories, which are mostly small and unorganised, in obtaining import licences for celluloid, polishing materials, nickel salts and nickel anodes. [Paragraph 7(d)]

(vii) The quality of indigenous buttons is generally satisfactory. [Paragraph 8(a)]

(viii) The manufacturers should approach the Indian Standards Institution and co-operate with it in evolving standard specifications for the different varieties of buttons. [Paragraph 8(b)]

(ix) No protection is required for the indigenous dumnut, mother-of-pearl or metal buttons against competition from the same varieties of buttons imported from any source. [Paragraph 13(b)]

(x) The plastic buttons industry needs protection against imports from Japan only. The protective duty on plastic buttons should, therefore, be fixed at 66  $\frac{2}{3}$  per cent. *ad valorem* or 12 annas per gross whichever is higher. This duty should remain in force upto 31st December, 1955. [Paragraph 13(b)]

15. We wish to express our thanks to the representatives of the producers and their Associations, importers and consumers for their kind co-operation in connection with this inquiry. We have also to thank the representatives of various Government Departments and the suppliers of raw materials for their assistance in connection with this inquiry.

Acknowledgements.

B.V. NARAYANASWAMY,  
Member.

B.N. ADARKAR,  
Member

C. RAMASUBBAN,  
Member.

D.K. MALHOTRA,  
Secretary

Bombay,  
18th September, 1953.

## APPENDIX I

[ Vide paragraph 3(a)

*List of persons of bodies to whom the Commission's questionnaires and letters were issued and from whom replies or memoranda were received.*

\* Indicates those who replied or sent memoranda.

@ Indicates those who have stopped production.

## A. PRODUCERS

- @ 1. Alliance Button Manufacturing Co.,  
Ghee Mandi Gate, Amritsar.
- @ 2. Arya Button & Metal Works,  
Aligarh, Uttar Pradesh.
- 3. Asha Button Manufacturing Co., Jandiala Garu,  
Amritsar.
- 4. Asiatic Button Factory, Putli Ghar, Amritsar.
- 5. Barton Son & Co. Ltd., 9 Mahatma Gandhi Road,  
Bangalore.
- \*6. Barar Lion Buttons Ltd., Guru Bazar, Amritsar.
- \*7. Bhartia Metal & Silver Works, Near High School,  
Pardi (Dist. Surat).
- \*8. Bihar Industrial Button Factory, Mehsi,  
Champaran.
- 9. Bharat Industrial Works, Upper Bela Road, Delhi.
- 10. Buttony Corporation, 19/21, Industrial Works  
Centre, Panipat (Karnal).
- 11. Champaran Star Button Factory, Mehsi, Champaran
- \*12. Chheharta Button Factory,  
Chheharta, Amritsar.
- 13. Dacca Button Works,  
16, Windsor House,  
Mission Row Extension,  
Calcutta.
- \*14. District Industrial Co-operative, ~~Maharaja~~ Honavar,  
District North Kanara.
- 15. Excelsior's (India), Ludhiana
- 16. Ganpati Button Factory  
Beawar (Ajmer-Merwara)

## PRODUCERS (Contd.)

- \*17. Hindusthan Plastics Ltd.,  
109, Parsee Bazar Street,  
Bombay 1.
- 18. Hind Medal & Button Factory,  
171, Panjarapol,  
Bombay.
- 19. International Industries & Button Co. Ltd.,  
Kapurthala, East Punjab.
- 20. Jamnagar Button Works,  
New School,  
Digvijay Plot,  
Jamnagar.
- \*21. Jaga Button Industries Ltd.,  
Cross-Cut Road,  
Coimbatore.
- 22. Lion Industries (India)  
Verka, Amritsar.
- \*23. Manohar Industries,  
3/60-C Trichy Road,  
Coimbatore (S. India).
- 24. National Button Factory,  
40, Sonari Road,  
Vile Parle,  
Bombay 24.
- 25. Palm Button Factory,  
Mehsi, Dist. Champaran,  
Bihar.
- \*26. Pioneer Button Industries Ltd.,  
Sivanallur,  
P.O. Coimbatore.
- @ 27. Peekay Industries,  
Iarn Taran Road,  
Amritsar.
- \*28. Praga Industries,  
Coimbatore (S. India).
- 29. Premier Button Products,  
Shradhanand Road,  
Vile Parle,  
Bombay 24.
- @ 30. Punjab Industries,  
Chheharta,  
Amritsar.

## PRODUCERS (Contd.)

- \*31. Rattan Chand Harjas Rai (Plastics) Ltd.,  
Guru Bazar,  
Amritsar.
- 32. S. S. Wadaye Button Factory,  
Vijay Durga,  
Ratnagiri.
- 33. State Manufacturing Co.,  
Kapurthala.
- 34. Tirhoot Cheap Button Factory,  
Mehsi, Champaran.
- \*35. Tirhoot Moon Button Factory,  
P.O. Mehsi, Champaran.
- 36. Utility Plastics Industrial Works,  
97, Subhas Chandra Bose Road,  
Madras.
- \*37. Vijay Industries.  
P.O. Box No. 9,  
Peelamedu P.O.,  
Coimbatore.
- \*38. Indian Plastics Ltd.,  
Poisar Bridge,  
Kandivali.

## B. PRODUCERS' ASSOCIATIONS.

- \*1. Button Manufacturer's Association,  
Post Box No. 161,  
Coimbatore (S. India).
- 2. Factory Owner's Association,  
Digvijay Plot,  
C/c. Workshop of Mistri Purshotam Juthabhai,  
Jamnagar (Saurashtra).
- 3. Hyderabad Button Manufacturer's Association,  
Kasarta Road,  
Hyderabad (Deccan).
- 4. India Button Manufacturer's Association,  
Tarn Taran Road,  
Amritsar.
- \*5. All India Plastic Manufacturer's Association,  
Chowpatty Chambers,  
Sandhurst Bridge,  
Bombay 7.

## C. IMPORTERS

1. Bombay Embroidery Mart,  
Nagdevi Street,  
Bombay 3.
2. Dunichand Pyare Lal,  
Bazar Kathian,  
Amritsar.
3. Dulabhdas Motichand Suterwala,  
269, Masjid Bunder Road, Bombay.
- \*4. Framroze A. Katpitia,  
Merwan Building,  
Room No. 6,  
Sir P.M. Road,  
Bombay.
5. H. Lookmanji & Co.,  
47, Nagdevi Street,  
Bombay 3.
- \*6. International Agencies,  
Bazar Malka,  
Amritsar.
- \*7. Kunj Lal Seetal Pershad Oswal,  
Sadar Bazar,  
Delhi.
8. Nanoomal Isardas Motiwala,  
227, Janjekar Street,  
Opp. Jumma Masjid,  
Bombay.
9. Ramlal Shorilal,  
Bazar Kaserain,  
Amritsar.
10. Roshanally & Co.,  
118, Nagdevi Street,  
Bombay 3.
11. Standard Sales Agency,  
Ali Chambers,  
Meadows Street,  
Bombay 1.
- \*12. Saiffee Trading Co.,  
17, 1st Cooper Street,  
Bombay 3.
13. S.A. Terab & Co.  
50 Canning Street,  
Calcutta.
- \*14. S.D. Mudaliar & Sons,  
Devaraja Mudaly Street,  
Madras.

## IMPORTERS. (Contd.)

15. Walaiti Ram Co.,  
6415, Sadar Bazar,  
Delhi.

## D. CONSUMERS.

1. Army and Navy Stores Ltd.,  
105, Mahatma Gandhi Road,  
Bombay.
- \*2. Batra Buttons Stores,  
Sadar Bazar,  
Delhi.
2. Delhi Buttons Bhandar,  
Sadar Bazar,  
Delhi.
4. Devidas Nandlal & Co.,  
241, Abdul Rehman Street,  
Bombay 2.
- \*5. Director of Industries,  
Kanpur.
- \*6. Harness & Saddlery Factory, Kanpur,  
C/o Directorate General of Ordnance Factories,  
6, Esplanade East,  
Calcutta.
7. Krishna Button Stores,  
Sadar Bazar,  
Delhi.
8. Madan Lal Jain,  
Chowk Darbar Sahib,  
Amritsar.
- \*9. Northern Railway,  
Head Quarter's Office,  
Delhi.
- \*10. Ordnance Clothing Factory,  
Shahjahanpur,  
C/o Directorate General of Ordnance Factories,  
6, Esplanade East,  
Calcutta.
- \*11. Ordnance Parachute Factory, Kanpur,  
C/o Directorate General of Ordnance Factories,  
6, Esplanade East,  
Calcutta.
- \*12. Raja Buttons Stores,  
Swadeshi Market,  
Sadar Bazar,  
Delhi.

## CONSUMERS (Contd.)

- \*13. R.V. Subbiah Chetty,  
Devrajmandi,  
Madras.
- 14. Sundar Das Sardari Lal,  
Ram Mandi,  
Jullundur.
- 15. Swadeshi Button Store,  
Sadar Bazar,  
Delhi.
- \*16. Swadeshi Button Stores,  
P-5, Canning Lane,  
Calcutta.
- 17. The Bombay Presidency Trades Association Ltd.,  
Rampart Row,  
Fort, Bombay.
- 18. The Sewing Thread Merchants' Association,  
31, Sutar Chawl,  
Bombay.
- \*19. Waliatiram & Co.,  
6415, Sadar Bazar,  
Delhi.
- \*20. Whiteaway Laidlaw & Co. Ltd.,  
278-286, Hornby Road,  
Bombay.

## E. CENTRAL/STATE GOVERNMENT DEPARTMENTS

- \*1. The Industrial Adviser,  
Ministry of Commerce & Industry,  
(Development Wing - Chemicals),  
Government of India,  
New Delhi.
- \*2. The Secretary to the Government of India,  
Ministry of Commerce & Industry,  
New Delhi.
- \*3. The Director of Industries,  
Government of Bihar,  
Patna.
- \*4. The Director of Industries,  
Government of Punjab,  
Simla.
- \*5. The Director of Cottage Industries,  
Government of Uttar Pradesh,  
Kanpur.
- 6. The Director of Industries,  
Government of PEPSU,  
Patiala.

## CENTRAL/STATE GOVERNMENT DEPARTMENTS. (Contd.)

- \*7. The Director of Industries  
Government of Delhi,  
Delhi.
- \*8. The Director of Industries,  
Government of West Bengal,  
Calcutta.
- \*9. The Director of Industries,  
Government of Bombay,  
Bombay.
- \*10. The Director of Industries,  
Government of Saurashtra,  
Rajkot.
- \*11. The Director of Industries,  
Government of Hyderabad,  
Hyderabad.
- \*12. The Director of Industries,  
Government of Rajasthan,  
Ajmer.
- \*13. The Director of Industries,  
Government of Madras,  
Madras.

## F. COLLECTORS OF CUSTOMS.

- \*1. The Collector of Customs,  
Bombay.
- \*2. The Collector of Customs,  
Calcutta.
- \*3. The Collector of Customs,  
Madras.
- \*4. The Collector of Customs,  
Cochin.
- \*5. The Collector of Customs,  
Jamnagar.

## G. OTHERS.

- \*1. Indian Standards Institution,  
19, University Road,  
Civil Lines,  
Delhi 8.
- \*2. The Principal,  
Forest Research Institute & Colleges,  
Dehra Dun.
- \*3. Indian Council of Agricultural Research,  
Jamnagar House Hutments,  
New Delhi.
- \*4. Central Inland Fisheries Research Station,  
P O. Barrackpore,  
Via Calcutta.



## APPENDIX II

[Vide paragraph 3(e)]

*List of persons who attended the Commission's  
public inquiry on 25th June, 1953*

## PRODUCERS AND PRODUCERS' ASSOCIATIONS.

- |                              |              |  |
|------------------------------|--------------|--|
| 1. Shri R.N. Desai           | representing | All India Plastic Mfrs. Association, Chowpatty Chamber, Sandhurst Bridge, Bombay.                    |
| 2. Shri R.C. Shah            |              | All India Plastic Mfrs. Association and Indian Plastics Ltd., Poisar Bridge, Kandivali, Bombay S.D.  |
| 3. Shri A.H. Srikanta Aiyar. | "            | All India Plastic Manufacturers' Association, Bombay.  |
| 4. Shri S.M. Gupta           | "            | All India Plastic Manufacturers' Association & Hindusthan Plastics Ltd., Bombay.                     |
| 5. Shri J.V. Ruia            | "            | Hindusthan Plastics Ltd., 109, Parsee Bazar Street, Bombay 1.  |
| 6. Shri V.V. Kotkar          | "            | Indian Plastics Ltd., Kandivali.   |
| 7. Shri Surendra Nath        | "            | Ratan Chand Harjas Rai (Plastics) Ltd., Guru Bazar, Amritsar, and Barar Lion Buttons Ltd., Amritsar. |
| 8. Shri J. Nejedly           | "            | Praga Industries, and Button Manufacturers' Association, Coimbatore.                                 |

**PRODUCERS AND PRODUCERS' ASSOCIATIONS. (Contd.)**

9. Shri S. Kondaswamy	representing	Jaga Button Industries Ltd., Coimbatore.
10. Shri N. Doraiswamy	"	Vijay Industries, Coimbatore.
11. Shri H.S. Dhingra	"	Buttoney Corporation, Panipat (Punjab).
12. Shri C.M. Sukhia	}	Tirhoot Moon Button Factory, Mehsi, Champaran.
13. Shri Shyamashrya Pd.		
14. Shri Ramchandra Sharma	"	Mehsi Button Union, and Bihar Industrial Button Factory, Mehsi, Champaran.
15. Shri Shantilal R. Bharatia	"	Bharatia Silver & Metal Works, Killa Pardi (Dist. Surat).
16. Shri B.A. Oza	"	Hyderabad Button Manufacturers' Association, Hyderabad.
17. Shri Himatlal D. Boodh	}	Factory Owners' Association, Jamnagar.
18. " Amritlal Purshottam		
19. " Mohanlal Kanji		
20. " Shamji Rayshi Shah		
21. " E.D. Makati	"	

**IMPORTERS.**

22. Shri Framroze A. Katpitia	"	Italian Manufacturers' U.B.I., Merwan Building, Room No. 6, Sir P.M. Road, Bombay 1.
23. Shri A. Sulemanji	"	Saifee Trading Co., 17, 1st Cooper Street, Bombay 3.
24. Shri Roshanali	"	Roshanally & Co., 118, Nagdevi Street, Bombay 3.
25. Shri M.M. Vora	"	Tarachand Shamji & Co., Nagdevi Street, Bombay.

## IMPORTERS (Contd.)

26. Shri Dulabhadas Motichand	representing	Dulabhadas Motichand, 269, Masjid Bunder Road, Bombay.
27. Shri Eshanbhai Hakimuddin	"	H. Lookmanji & Co., 47, Nagdevi Street, Bombay 3.
28. Shri I. Z. Vora	"	Ishardas & Co., Nagdevi Street, Bombay.
29. Shri Chimanlal Narotandas	"	C. Narotandas & Co., Nagdevi Street, Bombay.

## SUPPLIERS OF RAW MATERIALS

30. Dr. H.N. Patel	"	Bakelite (India) Ltd., 8, Bhagwan Mansion, 'Metro' Cinema Road, Post Box 1948, Bombay 1.
31. Shri P.C.N. Mazumdar	}	Kamani Metals and Alloys Ltd., Kamani Chambers, Nicol Road, Ballard Estate, Bombay.
32. Shri D.K. Bhatt		

## OFFICIALS.

33. Shri V.V. Apte	"	Director of Industries Bombay.
34. Shri S.M. Ali	"	Director of Industries Bihar.
35. Shri Bhatnagar	"	Director of Industry & Supply, Saurashtra.
36. Shri G.N. Naidu	"	Director of Commerce & Industry, Hyderabad.
37. Shri R.P. Sinha	"	Inspector of Industries, Bihar.
38. Shri I.J. Samuel	"	Collector of Customs, Bombay.

## OTHERS.

39. Shri J. N. Iyer	"	Shrinivas Bros. Ltd., 24 B, Hamam Street, Bombay.
40. Shri F.G. Dedanwala	"	G. Manekji & Sons, 238, Masjid Bunder Road, Bombay 3.

APPENDIX III

(Vide paragraph 6)  
Statement showing the date of commencement of production, number of workers employed, capital invested, annual installed capacity and actual production for the various button manufacturers in India

Sl. No.	Name of the manufacturer	Date of commencement of production.	Total No. of workers employed at present.	Capital invested at present Rs.	Annual installed capacity (gross)	Actual Production (In gross)			
						1950	1951	1952	1953 (Jan.-April)
1	2	3	4	5	6	7	8	9	10

(a) Button Manufacturers

1.	M/s. Praga Industries, Coimbatore.	1941	216	3,00,000	6,00,000	5,19,184	4,98,661	4,36,764	61,221 (Jan.-Feb.)
2.	M/s. Jega Button Industries Ltd., Coimbatore.	1949	125	2,28,000	4,00,000	1,52,270	2,11,954	2,01,272	N.A.
3.	M/s. Vijay Industries, Coimbatore.	1952	98	1,25,000	3,00,000			1,90,011	29,144 (Jan.-Feb.)
4.	M/s. International Industries & Button Co. Ltd., Kavartha.	1947	N.A.	N.A.	60,000	43,049	21,658	N.A.	N.A.
5.	M/s. Chhacharta Button Factory, Aaritsar.	1945	75	97,000	2,40,000	1,06,806	1,73,830	1,04,758	35,848 (Jan.-Feb.)
6.	M/s. Button Corporation, Panipat.	1944	N.A.	N.A.	1,20,000	80,444	81,803	47,538	N.A.
7.	M/s. Ehsa Button Factory, Kavartha.	N.A.	N.A.	N.A.	50,000	15,490	60,915	N.A.	N.A.

1	2	3	4	5	6	7	8	9	10
8.	M/s. Sethi Button Factory, Meerut, U.P.	March 1951	25	77,000	70,000		N.A.	N.A.	N.A.
9.	M/s. Jhanda Button Mfg. Co., Howrah.	1948	22	50,000	22,000	21,000	18,000	7,000	Nil
10.	M/s. East West Industries, Modinagar, U.P.	October 1952	45	1,25,000	2,00,000	-	-	-	-
11.	M/s. Manohar Industries, Coimbatore.	1951	55	1,45,000	1,80,000	-	19,411	58,322	3,131 (Jan-Feb.)
12.	M/s. Pioneer Button Industries Ltd., Coimbatore.	September 1952	66	90,000	N.A.	-	-	30,000	12,000 (Jan-Feb.)
13.	M/s. Government Button Maker Work Centre, Panipat, Punjab.	December 1950	N.A.	2,43,296	1,00,000	2,290	49,605	50,848	13,030 (Jan-March)
14.	M/s. Indian Co-operative Union, Faridabad, Punjab.	1951	48	1,50,000	1,20,000	-	70,000	90,000	15,000 (Jan-March)
15.	M/s. Household and General Mills Ltd., Sonapat, Punjab.	April 1953	26	2,25,000	3,00,000	-	-	-	-
16.	M/s. Hind National Industries, Jullunder, Punjab.	December 1950	30	40,000	1,20,000	20,000	40,000	40,000	7,000
17.	M/s. Kunj Lal Sital Pershad, Delhi.	December 1950	35	1,30,000	1,20,000		1,10,000	1,00,000	50,000
Total			866	20,25,296	30,12,000	9,60,533	13,55,837	13,56,513	2,26,374

\*This factory manufactures mother-of-pearl and palm nut buttons also.

1	2	3	4	5	6	7	8	9	10
					(b) Plastic Buttons				
1.	M/s. Hindusthan Plastics Ltd., Bombay.	1949	179	30,00,000	6,00,000	1,63,529	2,41,105	4,17,794	87,384 (Jan-March)
2.	M/s. Ratanchand Harias Rai (Plastics) Ltd., Anritsar.	August 1951	60	5,00,000	3,00,000	-	1,00,000 (Aug.-Dec)	2,63,524	24,600 (Jan-Feb.)
3.	M/s. Praga Industries, Coimbatore.	1949							N.A.
4.	M/s. Indian Plastics Ltd., Bombay.	May 1953	350	29,26,160	1,00,000	26,071	40,211	1,10,611	1,500
* 5.	M/s. Ganesh Button Mfg. Co., Calcutta.	1950	11	16,000	36,000	1,060	1,420	1,420	Nil
6.	M/s. Ramjilal Sunderlal, Rohtak, Punjab.	Sept. 1952	2	300	12,000	-	-	4,000	5,000
7.	M/s. Keshav Das, Rohtak, Punjab.	Oct. 1952	2	300	12,000	-	-	3,000	5,000
8.	M/s. Tulsi Prashad, Sonapat, Punjab.	June 1952	2	300	10,800	-	-	5,400	3,600
9.	M/s. Des Raj, Rohtak, Punjab	April 1952	2	300	12,000	-	-	-	2,000
10.	M/s. Mukhia Asha Nand, Sonapat, Punjab.	Jan. 1953	2	300	12,000	-	-	-	4,000
11.	M/s. Harbans Lal Jagan Nath, Rohtak, Punjab.	Feb. 1953	2	300	12,000	-	-	-	3,000
12.	M/s. Nagpal Plastic Button Factory, Punjab.	Jan. 1952	5	2,000	50,000	-	-	40,000	20,000
13.	M/s. Mohanlal Harichand, Sonapat, Punjab.	Jan. 1953	5	500	21,000	-	-	-	9,750
14.	M/s. Hansraj, Rohtak, Punjab.	March 1953	2	300	12,000	-	-	-	3,000
15.	M/s. Malkhan Lal, Rohtak, Punjab.	March 1953	2	300	12,000	-	-	-	3,000
16.	M/s. Sunder Dass, Rohtak, Punjab.	April 1953	2	300	12,000	-	-	-	2,000

\* This factory manufactures mother-of-pearl and horn buttons also.

1	2	3	4	5	6	7	8	9	10
17.	M/s. Sahib Datta, Rohtak, Punjab.	Feb. 1953	2	300	12,000	-	-	-	3,000
18.	M/s. Kishori Lal, Rohtak, Punjab.	Nov. 1952	2	300	12,000	-	-	2,000	5,000
19.	M/s. Ranjit Bas, Rohtak, Punjab.	April 1953	2	300	12,000	-	-	-	2,000
20.	M/s. Rama Plastic Industries, Ferozepur, Punjab.	June 1949	1	2,500	15,000	1,000	3,000	2,000	5,000 (Jan-May)
Total			635	64,50,760	16,66,800	1,91,660	3,85,736	8,49,749	1,87,834

(c) M.O.P. Buttons (Mehal - Champaran & Calcutta)

1.	M/s. Tirhoot Moon Button Factory (Prop. Dyalbagh Tirhoot Moon Button Factory Ltd.).	1906	136	82,700	1,50,000	87,308	90,369	94,659	16,127
2.	" Palm Button Factory.	1950	26	6,700	25,200	-	-	11,806	5,841
3.	" Bihar Industrial Button Factory Prop. Iahwar Dayal).	1911	90	10,000	90,250	36,308 (1949-50)	28,299 (1950-51)	24,392 (1951-52)	3,924
4.	" Champaran Star Button Factory.	1921	45	-	54,000	14,000	11,000	16,000	8,000
5.	" Bihar Swadeshi Button Factory.	1946	45	10,000	64,800	-	20,000	28,800	-
6.	" Tirhoot Cheap Button Factory.	1944	60	6,000	54,000	-	-	39,000	13,000
7.	" Model Masdoor Button Factory.	1945	16	5,000	21,600	12,000	-	12,000	-
8.	" Asiatic Button Factory.	1945	25	5,000	46,800	-	24,000	14,500	2,300
9.	" Bihar Co-operative Button Factory.	1948	16	-	14,400	-	-	9,600	3,200
10.	" Shankar Button Factory.	1950	15	1,500	14,400	-	6,300	12,600	4,200
11.	" Bhagwanth Button Factory.	1946	18	2,000	28,800	-	9,600	10,800	4,000
12.	" Azad Hind Button Factory.	1944	16	-	14,400	-	12,000	12,000	-
13.	" Tirhoot Button Factory.	1952	16	1,500	14,400	-	-	12,600	4,200
14.	" Jai Hind Button Factory.	1949	15	1,000	14,400	-	-	18,400	2,800
15.	" Mahesh Ideal Button Factory.	1952	16	3,000	14,400	-	-	5,600	3,600

1	2	3	4	5	6	7	8	9	10
16. M/s. Young India Button Factory.	1944	16	1,500	14,400	-	12,000	-	-	-
17. " Raginder Button Factory.	April 1953	7	1,000	7,200	-	-	-	-	800
18. " Champion Button Factory.	1948	15	4,000	14,400	10,000	10,000	10,000	10,000	1,500
Total		593	1,40,900	6,57,850	1,59,616	N.A.	2,50,595	3,21,757	73,592
Other 34 units in Mehsi		N.A.	N.A.	4,79,000	N.A.	N.A.	N.A.	4,10,000	N.A.
Total for Mehsi		593	1,40,900	11,36,850	1,59,616	2,50,595	7,31,757	7,31,757	73,592
*19. " Deshbandhu Button Factory, Calcutta.	1948	150	11,000	1,25,000	6,000	6,000	6,500	8,000	7,500 (Jan-May)
Grand Total		743	1,51,900	12,61,850	1,66,616	2,57,095	7,39,757	81,092	

## (d) Metal Buttons

1. M/s. Bharatia Silver & Metal Buttons, Killa Pardi (Surat).	1920	33	51,000	2,00,000	9,000	3,500	2,500	200 (Jan-Feb)
2. " Hind Medal & Button Factory, Bombay,	1927	23	18,800	16,800	4,055	1,752	394	404 (Jan-Feb)
3. " Bharat Metal Works, Gillingora (Surat).	1926	26	47,000	30,000	N.A.	N.A.	10,764	2,292 (Jan-Feb)
4. " Khambhata Button Factory, Ahmedabad.	1950	7	15,000	N.A.	80	250	125	Nil
5. " Decan Button Factory, Shahganj, Hyderabad City.	1916	260	2,00,000	1,00,000	1,00,000	75,000	50,000	1,25,000 sets
6. " Bhimnadia Button Factory, Hyderabad City.	1937	22	1,00,000	8,000	5,000	4,000	3,000	750 sets
7. " Delhi Iron Works, Hyderabad City.	1952	8	5,000 to 7,000	4,800	3,000	2,000	1,000	250 sets
8. " Star Button Factory, Kasaratta, Hyderabad	1942	50	15,000 to 20,000	8,000	5,000	4,000	3,000	750 sets

\* This factory manufactures horn buttons also.



1	2	3	4	5	6	7	8	9	10
9.	M/s. Bahare Hind Button Factory, Shanganj, Hyderabad.	1942	18	8,000 to 10,000	9,000 sets	6,000 sets	5,000 sets	4,000 sets	1,000 sets
10.	" Dominion Button Factory, Hyderabad.	1942	18	5,000 to 7,000	8,000 sets	5,000 sets	4,000 sets	3,000 sets	750 sets
11.	" Commercial Button Factory Hyderabad.	1942	16	5,000 to 7,000	6,400 sets	4,000 sets	3,000 sets	2,000 sets	500 sets
12.	" Sagar Button Factory, Hyderabad.	1942	8	5,000 to 7,000	4,800 sets	3,000 sets	2,000 sets	1,000 sets	250 sets
13.	" Regal Button Factory, Hyderabad.	1942	6	5,900 to 8,000	4,200 sets	3,000 sets	2,000 sets	1,000 sets	250 sets
14.	" Kashmir Button Factory, Hyderabad.	1942	23	8,000 to 10,000	8,000 sets	5,000 sets	4,000 sets	3,000 sets	750 sets
15.	" Girwar Lal, Delhi.	1948	9	1,000	55,000	46,800	46,800	52,400	20,600
16.	" Bihari Lal, Delhi.	1938	12	2,000	80,000	72,000	72,000	52,400	20,000
17.	" Faten Chand, Delhi.	1939	10	1,000	54,000	25,000	50,400	50,400	closed
18.	" Panna Lal, Delhi.	1936	9	950	-	72,000	46,900	-	-
19.	" Mir Singh, Delhi.	1944	10	900	64,000	57,600	57,600	46,800	25,000
20.	" Lekh Ram, Delhi.	1945	4	1,500	-	18,000	Nil	Nil	8,000
21.	" Lala Ram Bhagwan, Delhi.	1945	10	2,000	72,000	64,800	60,800	60,800	25,200
22.	" Ishwar Dass, Delhi.	1940	15	1,900	72,000	72,000	68,000	68,000	33,000
23.	" Mundari Lal, Delhi.	1946	6	1,000	-	43,200	43,200	43,200	26,000
24.	" Mohan Lal, Delhi.	1943	8	800	50,000	40,000	40,000	34,000	16,700
25.	" Kalse Das, Delhi.	1950	6	800	32,000	25,320	25,320	25,320	12,000
26.	" Dhana Ram, Delhi.	1951	12	600	50,000	43,200	42,200	40,000	5,900
27.	" Hait Ram, Delhi.	1951	6	350	30,000	30,000	-	-	10,000
28.	" Rati Ram, Delhi.	1950	5	500	N.A.	-	9,000	-	4,000
29.	" Girwar Lal, Delhi.	1950	2	200	32,000	27,000	27,000	27,000	13,000

1	2	3	4	5	6	7	8	9	10
30.	M/s. Purn. S/o Thaker, Delhi.	1951	5	400	29,000	25,000	25,000	23,000	6,000
31.	" Hira Lal, Delhi.	1950	1	150	16,000	13,000	13,000	13,000	6,500
32.	" Nannoo Chand, Delhi.	1952	2	100	30,000	25,000	25,000	20,000	10,000
33.	" Bhim Sain, Basti, Delhi.	1947	1	150	15,000	13,000	13,000	13,000	6,500
34.	" Arjan Singh, Delhi.	1950	3	400	42,000	35,000	35,000	39,000	17,000
35.	" Mohan Lal, Tin Button Factory.	1950	10	700	46,800	42,900	39,000	35,100	23,400
36.	" Alu Ram, Delhi.	1947	6	500	46,800	39,000	39,000	35,100	23,400
37.	" Ram Rattan, Delhi.	1943	9	1,000	46,800	39,000	39,000	35,100	23,400
38.	" Ram Saroop, Delhi.	1947	10	1,000	93,600	85,800	78,000	70,200	39,000
39.	" Mool Chand, Delhi.	1946	10	1,000	46,800	39,000	35,100	31,200	15,600
40.	" Shyam Lal, Delhi.	1950	7	500	46,800	39,000	39,000	23,400	15,600
41.	" Janan Ram, Delhi.	1943	6	1,500	46,800	31,200	23,400	19,500	15,600
42.	" Chand Kiren, Delhi.	1950	4	600	46,800	23,200	19,500	19,500	15,600
43.	" Bhoja Ram, Delhi.	1952	8	600	46,800	31,200	15,600	Nil	15,600
44.	" Gardayal, Delhi.	1952	4	600	46,800	N.A.	N.A.	31,200	15,600
45.	" Gyaso, Delhi.	1947	16	2,000	93,600	85,800	78,000	70,200	34,000
46.	" Ganga Dass, Delhi.	1953	7	500	93,600	N.A.	N.A.	—	11,700
47.	" Sharat Singh, Delhi.	1945	9	500	93,600	35,100	31,200	23,400	19,500
48.	" Moti Ram, Delhi.	1945	8	1,500	93,600	50,700	42,900	39,000	35,100
Total			768	5,17,100 to 5,36,200	20,20,200	14,42,155	12,97,022	11,26,003	7,01,646

## (e) Glass Buttons

					(1950-51)	(1951-52) (April 1952 to Feb. 1953)
1.	M/s. Sagar Lion Buttons Ltd., Amritsar.	N.A.	48	3,00,000	6,94,140	7,50,000 N.A.
2.	M/s. Deep Glass Button, Chibeharta, Amritsar.	1952	N.A.	N.A.	N.A.	N.A. N.A.

# APPENDIX IV

(Vide paragraph 11)

Statement showing the C.i.f. prices and landed costs of imported buttons

S. No.	Source of information.	Origin of import	Date of import	Type and Specification	C.i.f. price	Customs duty	Clearing charges	Landed cost
1	2	3	4	5	6	7	8	9
(a) Nut Buttons								
1.	M/s. Ratanchand Harjas Rai, Amritsar.	Japan	as per the price list received by them.	Nut 23"	Ra. ss. ps. Rs. ss. ps. Rs. ss. ps. (per gross)	66-2/3%	0-0-9	2-5-5
	-do-	-do-	-do-	Nut 32"	1-14-0	1-4-0	0-1-0	3-3-0
2.	M/s. International Agencies, Amritsar.	Italy	No actual imports. The prices are based on the current price list received by them from abroad.	Dum Plain	1-10-0	1-1-4	0-0-5	2-11-9
	-do-	-do-	-do-	Dum Mottled	1-14-0	1-4-0	0-0-6	3-2-6
	-do-	-do-	-do-	Crozo Plain	2-0-0	1-5-4	0-0-6	3-5-10
	-do-	-do-	-do-	Crozo Mottled	2-6-0	1-9-4	0-0-8	4-0-0
3.	M/s. Framroze A. Kapadia, Bombay.	Italy	as per the price list dated 10th March, 1953.	Dum nut buttons cat. 2/3 size 22"	2-4-6	1-8-4	0-1-3	3-14-1
	-do-	-do-	-do-	size 23"	2-5-6	1-9-0	0-1-3	3-15-9
	-do-	-do-	-do-	size 30"	3-0-8	2-0-5	0-1-7	5-2-8
	-do-	-do-	-do-	size 32"	3-4-5	2-2-11	0-1-9	5-9-1
	-do-	-do-	-do-	size 36"	3-10-1	2-6-9	0-1-11	6-2-9
	-do-	-do-	-do-	size 40"	5-3-4	3-7-7	0-2-9	8-13-8
	-do-	-do-	-do-	size 45"	7-4-2	4-13-5	0-3-10	12-5-5

1	2	3	4	5	6	7	8	9
				(b) Plastic Buttons	Rs. As. Ps. (Per gross)	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps. (Per gross)
				as per the price list received by them.	size 23"	0- 4-10 0- 3- 2	0- 0- 2	0- 8- 2
1. M/s. Ratanchand Harjas Rai, Mumbai.		Japan		-do-	size 27"	0- 9- 9	0- 0- 4	1- 0- 7
		-do-		-do-	size 32"	1- 0-10 0-11- 3	0- 0- 7	1-12- 8
2. M/s. Fremrose A. Kaptipia, Bombay.		Italy		as per the price list dated 10th March, 1953.	cat. R8/3 size 23"	1-10- 8 1- 1- 9	0- 0-11	2-13- 4
		-do-		-do-	size 32"	2- 8- 3	1-10-10	0- 1- 4
		-do-		-do-	size 34"	2-14- 7	1-15- 1	0- 1- 7
		-do-		-do-	size 40"	4- 6- 3	2-14-10	0- 2- 4
		-do-		-do-	size 45"	5- 3-10	3- 7-11	0- 2-10
				(c) Metal Buttons				
3. Collector of Customs, Bombay.		U.K.		Date of import	Cuff links and gilt white finish.	49- 3- 8 15- 8- 1	0- 4- 4	65- 0- 1
		U.K.			Cuff links gilt and white finish.	59-14- 0 18-13- 9	0- 5- 0	79- 0- 9
		U.K.			Cuff links round assort- ed colour	55-10- 6 17- 8- 6	0- 5- 6	73- 8- 6
		U.K.			Cuff links gilt finish.			
		U.K.			rolled gold			
					(a) Torpedo	54- 7- 6 17- 2- 4	0- 3- 6	71- 13- 4
					(b) -do- snap	89- 0- 0 28- 0- 7	0- 6- 0	117- 6- 7
		U.K.			Cuff link base metal			
					(a) Torpedo	42- 6- 0 13- 5- 7	0- 4- 0	55-15- 7
					(b) -do- snap	56- 8- 0 17-12- 0	0- 5- 0	74- 9- 9

\* Information about the date of import is not available with the Collector of Customs, Bombay.

1	2	3	4	5	6	7	8	9
	Collector of Customs, Bombay.	Western Germany		Brass silver cuff links. Imitation M.O. Pearl.	41-0-8	12-14-10	0-3-4	54-2-10
	-do-			Brass silver cuff links. Pure M.O. Pearl.	131-13-0	41-8-4	0-9-0	178-14-4
	-do-			Brass trouser buttons.	3-10-0	1-2-3	0-1-6	4-13-9
	-do-			(a) Iron bright and black, Japanese	4-1-6	1-4-6	0-1-6	5-7-6
	-do-			(b) Blued & bloused execution	5-0-9	1-9-5	0-1-6	6-11-8
	-do-			(c) Brased and Nickell-ed	4-11-0	1-7-7	0-1-6	6-4-1
	Japan			(d) Iron silver- ed Cuff links with glass coloured.	58-13-4	18-8-6	0-4-8	77-10-6
	-do-			Cuff links with mother-of-pearl button, Plain.	69-10-0	21-14-11	0-6-0	91-14-11
	-do-			Cuff links with inferior mother-of-pearl button.	66-6-0	20-14-6	0-5-6	87-10-0

1	2	3	4	5	6	7	8	9
2. Collector of Customs, Calcutta.	U.K.	October 1952	Cuff links of various types.	36-15-1	$\frac{31 \frac{1}{2}\%}{11-10-2}$	0-6-11	49-0-2	
	Japan	October 1952	Snap cuff links.	per gross pair 44-9-6	14-0-9	1-7-0	60-1-3	
	-do-	January 1953	Snap cuff links.	66-0-8	20-7-10	1-11-4	87-3-10	
	-do-	January 1953	Dress buttons.	per gross set 90-9-11	28-8-9	2-6-2	121-8-10	
	-do-	February 1953	Snap cuff links.	per gross 57-8-2	18-1-10	0-7-2	76-1-2	
			(d) Other Buttons					
Collector of Customs, Madras.	U.K.	December 1952	Our own make	per gross 7-8-0	$\frac{31 \frac{1}{2}\%}{2-6-0}$	0-1-0	9-15-0	

APPENDIX V  
(Vide Paragraph 12)

*Commission's Estimate of Future Fair Ex-Works Prices per Gross of Dumnut Plastic  
and Mother-of-Pearl Buttons*

Type of buttons	Dumnut Buttons				
	Over Coat	Pant	Coat	Small Coat	Shirt
Line	45", 30" and 32"	27"	24"	23"	20", 18" and 16"
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Raw materials	.464	.320	.266	.260	.226
2. Conversion cost in cluding packing.	.541	.518	.521	.518	.510
3. Total ex-works cost	1.005	.838	.787	.778	.736
4. Interest on working capital at 4%.	.011	.009	.009	.008	.008
5. Return on block at 10%	.053	.053	.053	.053	.053
6. Loss on sale of II quality buttons.	.183	.135	.125	.122	.114
7. Fair ex-works price for I quality buttons per gross.	1.252	1.035	.974	.961	.911
	or 1-4-0	1-0-7	0-15-7	0-15-5	0-14-7

APPENDIX V (Contd.)  
(Vide paragraph 12)

Type of buttons	Plastic Buttons												Mother- of-Pearl Buttons
	Small pent	Big pent	Over- coat	Big coat	Big coat	Small coat	Small coat	Small shirt (2 holes)	Small coat	Small shirt	Small khadda	Big khadda	
Line	22"	24"	45"	34"	30"	24"	22"	16"	22"	24"	coat 22"	coat 30"	12", 14" & 16"
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Raw materials	.417	.639	2.133	.889	.865	.413	.422	.172	.432	.395	.825	.240	
2. Conversion cost including packing.	.935	.755	2.098	.909	1.070	.715	.670	.451	.691	.947	1.521	.741	
3. Total ex-works cost	1.352	1.694	4.231	1.888	1.935	1.128	1.092	.623	1.123	1.342	2.346	.981	
4. Interest on work- ing capital at 4%.	.015	.016	.048	.021	.022	.013	.012	.007	.013	.015	.026	.094	
5. Return on block at 10%.	.140	.140	.140	.140	.140	.140	.140	.140	.140	.140	.140	.140	
6. Loss on sale of II quality buttons.	-	-	-	-	-	-	-	-	-	-	-	-	
7. Pair ex-works price for 1 quality buttons per gross.	1.507	1.550	4.419	2.049	2.097	1.281	1.244	.770	1.276	1.497	2.512	1.036	
	o: 1-8-1	1-8-10	4-6-8	2-0-9	2-1-7	1-4-6	1-3-11	0-12-4	1-4-5	1-7-11	2-8-2	1-0-7	

\* Credit for recoveries of raw materials





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