



**REPORT ON THE  
FOUNTAIN PEN  
INK INDUSTRY  
AUGUST 1949**

PERSONNEL OF THE BOARD

Dr. H.L. DEY, D.Sc. (Lond.)	<i>President;</i>
Dr. B.V. NARAYANASWAMY NAIDU, M.A., B.Com., Ph.D., Barrister-at-Law.	<i>Member.</i>
Mr. B.N. ADARKAR	<i>Member.</i>
Mr. R. DORAISWAMY	<i>Secretary.</i>

PERSONNEL OF THE PANEL WHICH HEARD THE CASE

Dr. H.L. DEY, D.Sc. (Lond.)	<i>President;</i>
Dr. B.V. NARAYANASWAMY NAIDU, M.A., B.Com., Ph.D., Barrister-at-Law	<i>Member.</i>

GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE

*New Delhi, the 29th July, 1950.*

RESOLUTION  
(Tariffs)

No. 42(I)TB/50.- The Tariff Board, which was asked to enquire into the claim for protection of the fountain pen ink industry in August 1949, has submitted its report.

2. The Board's recommendations are as follows:-

(1) The existing revenue duty of 37½% *ad valorem* should be converted into a protective duty at the same rate, which should remain in force for a period of three years and "Fountain Pen Ink" should be shown separately in the Indian Customs Tariff under item No. 45.

(2) So long as the policy of licensing imports has to be continued for balance of payment considerations, the desirability of maintaining and expanding the indigenous production of fountain pen ink should be kept in view and the quantum of imports should be regulated accordingly.

(3) Government should extend to the manufacturers all reasonable facilities for the procurement of modern machinery and appliances.

(4) All encouragement should be given to those manufacturers who are in a position to export fountain pen inks to foreign countries.

(5) Government sponsored research institutions should consider the possibility of undertaking researches to improve the quality of the ink manufactured in India.

(6) In order to obtain accurate statistics regarding imports, fountain pen ink should be separately shown in the Sea-borne Trade Accounts.

(7) The Central and State Governments should give preference to indigenous fountain pen inks in the purchase of their requirements.

(8) The claim of the fountain pen ink industry for financial assistance should be sympathetically considered by State Governments.

(9) There is considerable scope for rationalising production and the industry and the State Governments should co-operate in bringing about the rationalisation of production and marketing.

(10) The task of formulating standard specifications, already taken in hand by the Indian Standards Institutions should be completed at an early date and the manufacturers should conform to such specifications as soon as possible.

(11) The industry should have proper research facilities, better technical supervision and improved equipment.

(12) Should the landed cost of imported fountain pen inks appreciably fall below the present level at any time during the period of protection so as to jeopardise the position of the indigenous industry, the industry may approach the Board for making necessary adjustments in the duty under Section 4(1) of the Indian Tariff Act, 1934.

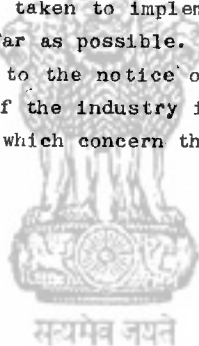
(13) The question of providing better transport facilities to the industry should be taken up by the All India Ink Manufacturers' Association directly with the Railway Board.

(14) The question of exemption of fountain pen ink from payment of octroi duty should be taken up by the industry direct with the local bodies concerned.

(15) The industry should form an all India organisation comprising all the Units in the country which should collect statistical data regarding production, imports, etc. and distribute such information to its members.

(16) All units of the industry should produce annual progress reports to the Board by January 31 of each year. Such report should include statements regarding the supply of raw materials and other factors that may have a bearing on the efficiency of the industry. Reports from the organised units should also contain information regarding the landed costs and selling prices of imported fountain pen ink.

3. Government accept in principle all the recommendations and steps will be taken to implement recommendations (1) to (7) and (10) as far as possible. Recommendations (7) to (9) will be brought to the notice of the State Governments. The attention of the industry is invited to recommendations (10) to (16) which concern them.



## TABLE OF CONTENTS

Para.		Page
1.	Reference to the Board ... ..	1
2.	Terms of Reference ... ..	2
3.	Method of inquiry ... ..	3
4.	Scope of the inquiry ... ..	4
5.	History of the industry ... ..	4
6.	Raw materials and consumable stores ...	6
7.	Process of manufacture ... ..	8
8.	Estimated Indian demand ... ..	9
9.	Domestic production ... ..	10
10.	Quality of the indigenous product ... ..	11
11.	Imports and import control policy ... ..	13
12.	Existing rate of duty ... ..	13
13.	Cost of production and fair selling price ...	15
14.	C.i.f. prices and landed costs ... ..	17
15.	Comparison between landed cost and fair selling price ... ..	18
16.	Measure of protection ... ..	19
17.	Other assistance asked for by the industry ...	20
18.	Other recommendations ... ..	24
19.	Watch to be maintained over the progress of the industry ... ..	24
20.	Summary of conclusions and recommendations ...	25
21.	Acknowledgments ... ..	29

## APPENDICES

I.	Government of India, Ministry of Commerce Resolution No.164-T/A(1)/47 dated 23rd/24th August, 1949 ... ..	30
II.	List of firms or bodies to whom the Board's questionnaires were issued and those who replied to the questionnaires or sent memoranda ... ..	31

III.	List of persons who attended the Board's public inquiry on 18th April, 1950	...	39
IV.	Statement showing the rated capacity of factories producing fountain pen ink and the actual production in the period from 1946 to 1949	..      ...      ...	42
V.	Statement showing landed costs with break-up into c.i.f. prices, customs duty and clearing charges of fountain pen ink imported into India	...      ...      ...	44



सत्यमेव जयते

## REPORT ON THE FOUNTAIN PEN INK INDUSTRY

1. The claim of the fountain pen ink industry for protection or assistance was referred to the Reference to the Board. Tariff Board for investigation by Government of India in the Ministry of Commerce Resolution No.134-T/A (1)/47, dated 23rd/24th August, 1949 (Appendix I), read with paragraphs 2 and 7 of their Resolution in the late Department of Commerce No. 218-T(55)/45, dated 3rd November, 1945, and paragraph 4 of their Resolution in the late Department of Commerce bearing the same number, dated 13th February, 1943. This reference was made on the basis of the applications for protection made to the Ministry of Commerce, Government of India, by:-

- (1) McPhall's Trading Co., R.S. Puram P.O., Coimbatore, in their letters dated 4th November and 22nd November, 1948;
- (2) Shelat Brothers, Madras, in their letter No. 42-48/49, dated 6th November, 1948;
- (3) The Andhra Chamber of Commerce, Madras, in their letter dated 11th November, 1948;
- (4) Indian Universal Industries, Delhi, in their letter No. C & O/1, dated 15th November, 1948;
- (5) Free India Industries Ltd., Nellore District, in their letter dated 19th November, 1948;
- (6) Krishnaveni Inks Madras, in their letters dated 29th November and 24th December, 1948;
- (7) P. M. Bagchi & Co. Ltd., Calcutta, in their letter dated 30th December, 1948;
- (8) Shri P. Venkateswara, "Asoka Inks", Tenali, Guntur District, in his letter dated 10th January, 1949;



- (9) Athene's Products, Madras, in their letters dated 10th March, 17th May and 19th June, 1949;

The All India Ink Manufacturers' Association Madras, in their letters dated 18th March and 14th May, 1949;

- (11) True Ink Manufacturing Co., Calcutta, letter No. TNK/S, dated 22nd March, 1949;
- (12) Royal India Industries, Baroda, in their Letter No. 348, dated 9th April, 1949; and
- (13) G. & B. Industrial Syndicate, Calcutta, in their letter dated 12th May, 1949.

2. Under the Board's terms of reference, contained in Terms of paragraph 5 of the late Department of Commerce Resolution No. 218-T(55)/45 of 3rd November 1945, the Board has to satisfy itself:-

- (1) that the industry is established and conducted on sound business lines; and
- (2) (a) that, having regard to the natural or economic advantages enjoyed by the industry and its actual or probable costs, it is likely within a reasonable time to develop sufficiently to be able to carry on successfully without protection or State assistance; or
- (b) that it is an industry to which it is desirable in the national interest to grant protection or assistance and that the probable cost of such assistance or protection to the community is not excessive.

Where a claim to protection or assistance is found to be established, i.e., if condition (1) and condition (2) (a) or (b) are satisfied, the Board will recommend:-

- (i) whether, at what rate and in respect of what articles, or class or description of articles, a protective duty should be imposed;
- (ii) what additional or alternative measures should be taken to protect or assist the industry; and
- (iii) for what period, not exceeding three years, the tariff or other measures recommended should remain in force.

In making its recommendations, the Board has to give due weight to the interests of the consumer in the light of the prevailing conditions and also consider how the recommendations affect industries using the articles in respect of which protection is to be granted.

3. (a) The Board issued a press communique on 20th September, 1949, inviting Associations, Method of inquiry. producers, importers, consumers and others interested in this industry, who desired that their views should be considered by the Board to forward their representations. Preliminary and standard questionnaires were issued to all the known producers, importers and consumers. The Directors of Industries in the States of the Indian Union, Chambers of Commerce and Trade Associations were also requested to present their views on the subject. A list of those to whom the questionnaires were issued and those who replied or sent memoranda, is given in Appendix II.

(b) Dr. H.L. Dey visited Gripex (India) Ltd., Calcutta on 6th February, 1950. Dr. B.V. Narayanaswamy Naidu visited Krishnaveni Inks, Madras, on 30th March, 1950, and Camlin Ltd., Bombay, on 3rd April, 1950. Dr. Naidu also visited

Athene's Products, Madras. Mr. S.S. Mehta, Technical Adviser attached to the Board, visited Krishnaveni Inks, Madras, on 4th February, 1950, Harihar Research Works, Ahmedabad, on 7th March, 1950 and Camlin Ltd., Bombay, on 3rd April, 1950. Mr. S. V. Rajan, Cost Accountant attached to the Board, examined the cost of production of fountain pen ink in the following factories:-

- (1) Harihar Research Works, Ahmedabad;
- (2) Camlin Ltd., Bombay; and
- (3) Krishnaveni Inks, Madras.

(c) A public inquiry was held in Bombay on 18th April, 1950, in the office of the Board. The list of persons who attended the inquiry and gave evidence is given in Appendix III.

4. The fountain pen ink industry is referred to in Scope of general terms in Government's Resolution the inquiry. No.164-T/A(1)/47, dated 23rd/24th August, 1949. During the course of the inquiry it was found that fountain pen ink, though primarily intended for use in fountain pens, was also largely used for writing purposes. Moreover, the applicants for protection to this industry as well as most of the units engaged in it manufacture both fountain pen ink and writing ink. We have, however, been informed that there is in this trade a clear distinction between fountain pen ink and writing ink. We have accordingly decided to exclude writing inks from the scope of our inquiry.

5. (a) The first factory established in India to produce fountain pen ink on a commercial scale History of the Industry. was the Krishnaveni Inks set up in Madras in 1920. This firm had been experimenting since 1914 to find out a suitable mixing formula to produce fountain pen ink of as good a quality as the imported ones. Between 1920 and

1930, a few more units were established in the State of Madras and elsewhere. During the period from 1930 to 1940, ten more units were established in different parts of the country. Thus, before World War II, there were more than a dozen indigenous factories producing fountain pen ink. It was, however, the advent of World War II that gave a stimulus to this industry to develop rapidly. This was mainly due to the disorganization of world trade and lack of shipping facilities, resulting in the reduction of imports of fountain pen ink. The indigenous industry which had so far suffered from keen competition from the imported inks now began to meet not only the requirements of the civilian population but also those of the two million personnel of the defence services stationed in the country. During this period, the indigenous producers also exported the article to the neighbouring Eastern countries. It will be thus seen that the main expansion of this industry took place during war-time and the immediate post-war period. This industry may, therefore, be regarded as a war-time industry. However, during the early post-war period, the production of indigenous fountain pen ink was considerably curtailed due to the keen competition offered by large quantities of the imported material which was being sold at comparatively low rates. We have, however, been informed by the industry that as a result of the total banning of imports of fountain pen ink since July, 1949, the position of the industry has improved during the last few months.

(b) The number of known units at present is about seventy-seven, and they are distributed all over the country, but South India and the States of Bengal and Bombay claim the largest numbers. The industry is mainly composed of small units. The amount of capital employed in the different units ranges from Rs. 250 to Rs. 2 lakhs; in the majority of cases, however, the amount invested is below Rs. 20,000. The number of workers employed in the different units varies from 2 to 5 and in a few cases from 10 to 50.

It may also be noted that the industry has been established mainly by educated middle class people with comparatively small financial resources.

(c) According to the information received by us, there are two Associations of ink manufacturers in the country at present, namely, the All India Ink Manufacturers' Association, Madras, and Ink Manufacturers' Association, West Bengal. No such Association appears to have been established among the Bombay group of ink manufacturers. The Association in Madras is of recent origin and does not include a majority of the manufacturers outside the State of Madras.

6. (a) The basic raw materials required are:

Raw materials  
and consumable  
stores.

- (i) tannic acid;
- (ii) gallic acid;
- (iii) ferrous sulphate;
- (iv) dyestuffs;
- (v) strong acids such as hydrochloric acid, sulphuric acid and nitric acid;
- (vi) weak acids such as acetic acid, oxalic acid and boric acid;
- (vii) solvents such as ether, methylated spirit and alcohol;
- (viii) distilled water;
- (ix) preservatives such as phenol, cresol and salicylic acid;
- (x) other constituents such as hydrogen peroxide, glycerine, sugar, dextrin, gum, resins and alum; and
- (xi) gallnuts and myrobalans in cases where tannic acid and gallic acid are first produced by the manufacturer of fountain pen ink.

(b) The consumable stores required for packing are:

- (i) glass and stoneware jars and glass bottles of different sizes (mostly 2 oz. and 4 oz.);
- (ii) bakelite and metal screw caps;
- (iii) corks;
- (iv) rubber and cardboard washers;
- (v) different types of paper, such as art paper and bank paper required for labels;
- (vi) packing materials such as corrugated paper, kraft paper, brown paper, butter paper, straw, saw dust, straw boards, paste, rope, etc.; and
- (vii) card board and wooden boxes of different sizes.

(c) Most of these raw materials and consumable stores are available in the country in adequate quantities and their quality is stated to be satisfactory. Tannic acid, gallic acid, some of the weak acids such as acetic acid, and salicylic acid are not being produced in the country and have, therefore, to be imported mainly from the U.K. and the U.S.A. We were, however, informed that tannic acid and gallic acid could be manufactured from indigenous primary raw materials such as gallnuts, myrobalans and other materials containing tannins. In fact, a number of manufacturers were obtaining their supplies of tannic acid and gallic acid from these primary raw materials and they were stated to be equal in quality to the imported articles. As regards the different kinds of dyes required by the industry, we were informed that with the development of the indigenous chemical industry there were prospects of getting ample supplies of these dyes from indigenous sources. Some of the dyestuffs are being obtained from U.K. or U.S.A.

and it was stated that there was a possibility of obtaining these dyestuffs from Germany also in the near future. The manufacturers stated that it would give them considerable relief if they were given a refund of the customs duty paid on dyestuffs imported for the manufacture of fountain pen ink. We do not consider it necessary to recommend the grant of such a concession as the quantities of dyestuffs required in the manufacture of fountain pen ink are small, and also because the cost of dyestuffs forms a very small proportion of the cost of production.

(d) Of the consumable stores, the most important item is the glass bottle of 2 oz. and 4 oz. sizes. It is stated that ample supplies of glass bottles are available in the country which are manufactured according to the needs of the indigenous producers. The quality of these glass bottles is considered to be equal to that of the imported article.

7. (a) The main difference between the ordinary writing Process of ink and the fountain pen ink is that in the manufacture. preparation of the latter purer ingredients are used and stricter control exercised in regard to the free acid content. Besides this difference, the drying characteristics and fluidity of the fountain pen ink have to be more rigidly controlled and care has to be taken to see that there is no precipitation of solid material from the ink during storage or use.

(b) All coloured inks except the blue-black fountain pen ink are essentially mere solutions of dyes in water, in which case other raw materials are not used. The blue-black ink on the other hand consists mainly of iron salts of gallo-tannic acid. Coloured inks, although non-corrosive and free-flowing, have, however, no permanence in light and can be eradicated. These types of inks are generally produced by dissolving the required quantity of dyestuffs in water and after allowing the solution to settle, the ink is ready for bottling.

(c) The blue-black ink is produced by dissolving the different chemicals in water and is essentially the result of reaction between ferrous sulphate and tannic and gallic acids. Mineral acids like hydrochloric or sulphuric acid are added to maintain the acidity of the ink and retard the oxidation of the iron salts. A small quantity of dyestuffs is added to the ink to give it a bright colour and to improve legibility. A small amount of preservatives such as salicylic or carbolic acid are added to prevent decomposition. Solvents and glycerine are also added to balance the time of drying of the ink. The solution is generally prepared in distilled water in order to avoid impurities that might be present in ordinary water. Some manufacturers, however, use ordinary water to prepare the inks. The raw materials described above are mixed with water and allowed to settle. After allowing for maturing and settling of impurities, the ink is filtered and bottled for marketing. The ink thus produced does not fade appreciably in light and is suitable for permanent records.

(d) Where the process of manufacture commences with the primary raw materials, such as myrobalans, gallnuts, sappan wood, etc., for the production of gallic and tannic acids, the tannin containing materials are first extracted in water. The extract is then treated with ferrous sulphate and other chemicals as in the previous process and allowed to mature. During maturing, the solid impurities settle down and the ink is ready for bottling after filtration.

8. It has not been possible with the available statistical data to estimate with any measure of accuracy the indigenous annual requirements of fountain pen ink. However, as this article is mostly used by fountain pen users and the literate classes of society, approximate estimates can be made. We carefully examined the different estimates placed before us at the public inquiry and it was agreed that the annual demand for fountain pen ink in the country would be about 1,20,000 gross bottles of 2 oz. size. Having regard to the schemes for progressive expansion



of compulsory primary education and to adult literacy campaigns, we consider that there is scope for the indigenous demand to increase.

9. According to the information received by us, there are about 77 units in India manufacturing Domestic production. fountain pen ink. Out of these 77, only 23 units have furnished us with figures regarding their rated capacity and actual production for the period 1946-49, which are given in a table in Appendix IV. From this table, it will be seen that while the combined rated capacity of these 23 units in terms of dozen bottles of 2 oz. size is 1,586,541 per annum, the combined actual production of these units was only 80,738 in 1946, 1,91,526 in 1947, 1,81,776 in 1948 and 1,14,699 in 1949. It will be noticed that even in the year of highest production, namely, 1947, actual production was only about 12 per cent. of the rated capacity. The manufacturers stated at the public inquiry that the reason for their inability to utilize as large as 88 per cent. of their rated capacity was that the demand in the country was not sufficient to call for the full utilization of the rated capacity. The manufacturers contended that the process of manufacture in this industry being simple, production could be increased to any extent required provided the raw materials could be obtained in sufficient quantities and there was the necessary demand. We believe there is much force in this contention. Later in this Report, we have shown that packing and raw materials together account for more than 70 per cent. of the cost of production of fountain pen ink. We have also pointed out that excepting dyestuffs and some of the acids, all the raw materials required by the industry are obtainable within the country. It must also be borne in mind that the figures of rated capacity and actual production which we have given above, relate to only 23 out of 77 units existing in the country. It is, therefore, not impossible that the industry will be able to meet a substantial portion of the domestic demand.

10. (a) The properties that make a good fountain pen ink are as follows:-  
 Quality of the indigenous product.

- (i) The ink should be free-flowing and should not clog the pen.
- (ii) The time required for the ink to dry should be within limits.
- (iii) The colour should be bright and should in the case of blue-black ink become permanent after drying. The permanent character of the ink should persist also when the writing is soaked in water.
- (iv) There should not be any fermentation taking place in the ink.
- (v) There should not be any sedimentation in the containers.
- (vi) The acidity should be within limits so as not to corrode the nib.
- (vii) The rate of evaporation should ordinarily be the same as that of 'Quink' if the bottle is left uncovered.
- (viii) If the ink is allowed to get dry in a test tube, the residue should re-dissolve in ordinary or distilled water.

(b) The Indian Standards Institution has drafted specifications for writing ink including fountain pen ink, which are under the consideration of its Sectional Committee for writing inks before being finalized as standards specified by the I.S.I. Specifications have been laid down in respect of:-

- (i) the quality of tannic and gallic acids,
- (ii) sedimentation,
- (iii) fluidity and freedom from clogging,

- (iv) freedom from fermentation,
- (v) freedom from corrosiveness, and
- (vi) standard analysis in respect of free mineral acids and iron contents.

Specifications have also been laid down in respect of writing quality, permanence to light and resistance to water as compared to a standard ink manufactured from a specified formula.

(c) In the replies from the manufacturers, importers and consumers, there was considerable divergence of opinion regarding the quality of the indigenous fountain pen ink. The manufacturers and a large number of consumers including Government departments have stated that the quality of the indigenous ink compares favourably with that of the imported ink. Most of the importers and some of the consumers have, however, pointed out that the indigenous article is far below the standard of the imported ink. The producers have also stated that there is considerable prejudice against the indigenous ink among considerable sections of the consumers. It may be pointed out, however, that in comparing the indigenous with the imported product, it will be necessary to exclude certain special brands of imported inks which are superior to the common qualities of indigenous inks. A proper method would be to compare like with like and find out whether the more popular and representative brands of indigenous ink compare favourably with corresponding types of the imported article. At the public inquiry, this matter was discussed in detail and it was generally agreed that the quality of the indigenous product was comparable to that of the imported article. We would, however, like to point out that there is considerable room for improvement in the quality of the indigenous article. And, we recommend that the industry should have proper research facilities, better technical supervision and improved equipment.

11. (a) The countries from which fountain pen inks are mainly imported into India are U.K. and U.S.A. Imports and import control policy. The brands of imported ink which are popular in the country are 'Swan', 'Waterman', 'Quink', 'Skrip' and 'Stephens'. We were, however, unable to find out the exact quantity and value of fountain pen ink imported into the country as the item is not separately classified in the Accounts relating to the Sea-borne Trade of India. In order to obtain accurate statistics regarding these imports in connection with any investigation or review that may be necessary in future, we suggest that fountain pen ink may be separately shown in the Sea-borne Trade Accounts.

(b) During the period from July 1948 to June 1950, the position regarding import control on fountain pen ink has been as given on next page.

It will be seen that fountain pen ink was on O.G.L. during the period January-June, 1949. The manufacturers stated before us that this liberal licensing policy resulted in large imports of the article being brought into the country and heavy stocks built up, which will last for a considerable time. In the absence of statistics of imported inks, we are not in a position to ascertain what stocks are still available in the country. Since, however, the entire needs of the Indian Union can be met by the indigenous manufacturers, we recommend that so long as the policy of licensing has to be continued for balance of payment considerations, the desirability of maintaining and expanding the indigenous production of fountain pen ink should be kept in view and the quantum of imports regulated accordingly.

12. Fountain pen ink is not classified separately in the Existing Indian Customs Tariff. Customs duty payable rate of duty. in respect of imports of fountain pen ink is assessed under item 45(a) of the First Schedule of the Indian Customs Tariff (31st Issue), which relates to stationery, etc. The relevant extract from the Indian Customs Tariff (31st Issue) is reproduced on page 15.

S.No. of I.T.C. Schedule	Import Tariff No.	Period	Dollar Area	Hard Currency Countries	Western Zone of Germany	Sweden	Switzerland	Belgium and her possession	Sterling countries	Soft Currency Countries	Japan	Other Currency Countries	Remarks.
159	45	July-Dec. 1949.	No Licence will be granted	No Licence will be granted	-	Subject to monetary ceilings (b)	Subject to monetary ceilings (b)	-	Subject to monetary ceilings (b)	-	-	-	(b) No licences will be granted for writing ink other than superior types of fountain pen ink.
158	45	Jan.-June 1949.	No Licence will be granted	No Licence will be granted	-	-	-	-	0.G.L.XI except for writing ink other than four-tain pen ink (z20)	0.G.L.XI except for writing ink other than superior types of fountain pen ink.	-	-	(z20) Licences will be granted for writing ink other than superior types of fountain pen ink.
158	45	July-Dec. 1949.	No Licence	No Licence	No Licence	No Licence	No Licence	-	-	Subject to essentially and monetary ceiling. (x)	-	-	(x) No licence will be granted for writing ink including fountain pen ink.
159	45	Jan.-June 1950.	No Licence	No Licence	No Licence	-	-	No Licence	-	-	No Licence	-	Subject to (x) No licence will be granted for writing ink including fountain pen ink. users only. (x)

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of	
				The A Bri- U.K. tish colony	Burma cent ad valorem.
45(a)	Articles made of paper and Papier mache; Stationery not otherwise specified, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet forms; including also waste paper. * ②	Revenue	37½ per cent ad valorem.	- -	10 per cent ad valorem.

\* These are GATT items.

② Under Government of India, Finance Department (Central Revenues), Notification No. 33, dated the 22nd June, 1935, as amended subsequently, posters, pamphlets and other printed materials intended for tourist propaganda purposes, provided they are used by or under the auspices of the Governments of the countries, being countries outside India within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency, are exempt from the payment of import duty.

13. The most common types of fountain pen ink manufactured in India are the blue and blue-black inks, and the usual packing is in 2½ oz. bottles. These have, therefore, been selected for costing. The Cost Accountant attached to the Board investigated the cost of production of fountain pen ink

manufactured by three firms, namely, Krishnaveni Inks, Madras, Camlin Ltd., Bombay, and Harihar Research Works, Ahmedabad. While the first two of these units are proprietary concerns, the third one has been converted into a private limited concern since January 1947. Krishnaveni Inks and Camlin Ltd. are producing blue and blue-black inks whereas Harihar Research Works produces only blue inks. As blue-black inks alone are comparable to the imported fountain pen inks, we have taken the costs of production of such inks for purposes of comparison with the landed costs of the imported article.

(b) Since the cost data maintained by these firms are both inadequate and defective, the Cost Accountant had to build up the cost of production as follows:-

- (i) the raw material cost was based on the mixing formula;
- (ii) the processing cost was based on the production of ink;
- (iii) and the packing cost was based on the materials consumed.

The period chosen for costing is the nine months ended 31st December 1949. The actual costs of production per dozen bottles of blue-black ink, built up on the lines mentioned above, in respect of Krishnaveni and Camlin factories, are summarized below:-

Items	Krishnaveni Inks, Madras.	Camlin Ltd., Bombay.	Average
	Rs.	Rs.	Rs.
Raw materials cost	0.427	0.320	0.374
Processing cost	0.835	0.892	0.864
Packing cost	2.124	2.387	2.255
Total	3.386	3.599	3.493

As the firms have desired that their cost figures should be kept confidential, the details of such cost are not included in this report but are being forwarded to Government as a separate confidential enclosure to the report. The estimate of fair selling price for 1950-51 is as follows:-

	Rs.
Raw material cost -	0.374
Processing cost	0.864
Packing cost	<u>1.675</u>
Total cost of production	3.113
Interest and profits at 10 per cent on cost of production	<u>0.311</u>
Fair selling price for blue-black ink, per dozen bottles of 2 oz. size	<u>3.424</u>

As there had been a decrease in the cost of bottles, it was agreed by the representatives of the two firms that the cost of packing should be reduced from Rs. 2.255 to Rs. 1.875 per dozen bottles of 2 oz. size. Due to difficulty of assessing the fixed block for an industry like fountain pen ink and as 10 per cent. on the block which is usually allowed by us appears to be too inadequate a return in this case, we have decided to allow 10 per cent. on the cost of production to cover interest on the working capital and profits for the manufacturer .

14. We addressed the leading importers of fountain pen ink and the Collectors of Customs, Bombay, C.I.F. prices & landed costs. Madras and Calcutta, to furnish to us data regarding c.i.f. prices and landed costs of imported brands of fountain pen ink. The information received from these sources has been tabulated in terms of 2 oz. bottles and 40 oz. bottles per dozen which, we were informed, are the most representative sizes and unit. The tabular statement is given in Appendix V. It will be seen



from the statement that the figures of c.i.f. prices and landed costs are not available for the latest months as the article has been under an import ban since July, 1949. The quotations for this article shown as imported during recent months relate to consignments which were actually imported during the period when the article was under O.G.L. but were cleared in later months. After discussion with the representatives present at the public inquiry as to what would be the most representative c.i.f. price and landed cost which could be taken for purposes of comparison with the fair selling price of the indigenous product, it was agreed that the c.i.f. price of Rs. 2-6-0 per dozen bottles of 2 oz. size for Waterman's ink could be taken for the purpose. Adding to this c.i.f. price, a clearing charge of Rs. 0-0-11, the landed cost without duty comes to Rs. 2-6-11.

15. We have mentioned in paragraph 14 that it was agreed to take the c.i.f. price of Rs. 2-6-0 per dozen bottles of 2 oz. capacity for the purpose of comparison with the fair selling price of the indigenous product. The estimated fair selling price of the indigenous product, as worked out in paragraph 13(b) above is Rs. 3,424. The following table gives a comparison between the estimated fair selling price and the landed cost:-

	Rs.
Estimated fair selling price	3.424
C.i.f. price	2.375
Customs duty at 37½%	0.891
Clearing charges	0.057
Total landed cost	<u>3.323</u>
Landed cost without duty	<u>2.432</u>

Difference between fair selling price and landed cost without duty	Rs. 0.992
--	--------------

Difference as a percentage on c.i.f. price	42%
--	-----

16. (a) The comparative figures given in the table in Measure of the previous paragraph indicate a duty of 42 protection. per cent. to cover the difference between the estimated fair selling price of the indigenous product and the landed cost without duty of the imported article. Since both the fair selling price and the landed cost which we have adopted for purposes of comparison are only rough estimates and since the difference between the existing rate of 37½ per cent. revenue duty and the gap of 42 per cent. between the estimated fair selling price and the landed cost without duty is very small, we feel that the purpose of protecting the indigenous industry would be served by the conversion of the existing revenue duty into a protective duty at the same rate, which should remain in force for a period of three years. We also believe that this somewhat lower rate of duty than what is required according to the above figures will serve as an incentive to the indigenous manufacturers to improve their efficiency and lower their costs of production. Moreover, so long as the present import control continues, it will also serve as a most effective measure of protection to the industry and give it an opportunity to improve its power of competition.

(b) Should, however, the landed cost of the imported fountain pen inks fall appreciably below the present level at any time during the period of protection, so as to jeopardize the position of the indigenous industry, the industry may approach the Board for making necessary adjustments in the rates of duty under Section 4(1) of the Indian Tariff Act, 1934.

(c) If our recommendation regarding the grant of protection to the Fountain Pen Ink industry is accepted, then the revised Tariff Schedule should be as follows:-

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of			Duration of protective rates of duty
				The U.K.	A British Colony	Burma	
45(a)	Articles made of paper and Papier Mache; Stationery not otherwise specified, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and Calendars, Christmas, Easter, and other cards, including cards in booklet forms; including also waste paper.	Revenue	37½ per cent ad valorem.	-	-	10 per cent ad valorem.	-
(b)	Slates, all sorts.	Revenue	37½ per cent ad valorem.	-	-	-	-
(c)	Fountain Pen Ink.	Protective	37½ per cent ad valorem.	-	-	-	(three years)

17. (a) The representatives of the industry have asked for the following forms of protection and assistance:-

Other assistance asked for by the industry.

- (i) Imposition of a total ban on all imports of fountain pen ink or the levy of high rates of protective duty on imported fountain pen ink for at least a period of five years.
- (ii) Exemption from payment of customs duty on imported raw materials or permission to import them at reduced rates of duty.
- (iii) Formulation of standards for the indigenous product.

- (iv) Formation of a union of the indigenous manufacturers and of a marketing board.
- (v) Facilities for procurement of modern machinery and appliances like automatic bottling machinery.
- (vi) Government patronage to the indigenous inks by the purchase of the requirements of fountain pen ink for Central and State Governments, such patronage being equitably distributed over the various units and the different parts of the country.
- (vii) Granting of necessary facilities for export.
- (viii) Financial help for developing and expanding the existing units on modern lines.
- (ix) Special concessions in respect of freight on the transport of raw materials and finished products.
- (x) Exemption from payment of octroi duty.
- (xi) Provision of technical help to the indigenous manufacturers from Government laboratories.
- (xii) Ban on the establishment of foreign concerns in India for the manufacture of fountain pen ink.

(b) We have already dealt with item Nos. (i), (ii) and (iii) mentioned above at the appropriate places in this report. Item No. (iv) will be discussed in the next paragraph. We now proceed to a consideration of the other items.

*(1) Facilities for procurement of machinery.-*

At the public inquiry, we were given to understand that Ford Ink Co. has been able to effect considerable reduction in its labour costs by the use of an automatic machine for bottling, which it had recently installed. We recommend

that Government should extend to the manufacturers all reasonable facilities for the procurement of modern machinery and appliances.

(ii) *Government patronage to indigenous inks.*—

From the evidence placed before us, we have come to the conclusion that the quality of the popular brands of indigenous fountain pen inks is satisfactory. Government and semi-Government Departments, such as the Controller of Printing & Stationery, Calcutta, and the Bombay Municipal Corporation, who are purchasers of fountain pen ink in bulk, have been on the whole satisfied with the quality of the indigenous inks that are being used by them. We recommend that Central and State Governments should give preference to the indigenous fountain pen inks in the purchase of their requirements of this article.

(iii) *Facilities for exports.*— One of the manufacturers, namely, Sheth & Co., Bombay, stated at the public inquiry that they used to export their ink to the Far East and Ceylon before the war and that they could not continue to do so during the war and post-war years on account of shipping difficulties and owing to increasing competition from U.K. and U.S.A. Though we are convinced that there is enough demand in the country itself to take in the entire quantity of indigenous production, we feel that it is also desirable for the manufacturers to explore new markets in comparatively undeveloped countries. We, therefore, recommend that all encouragement should be given to those manufacturers who are in a position to export fountain pen inks to foreign markets.

(iv) *Financial help.*— We have already mentioned that the fountain pen ink industry is organized in small units with comparatively small capital. We understand that some of the State Governments have a scheme of affording financial assistance to small scale industries on certain terms. We recommend that the claim of the fountain pen ink

industry to such assistance should be sympathetically considered by the State Governments.

(v) *Concessions in respect of transport facilities.*- It has been brought to our notice that fountain pen ink being an article of general consumption throughout the country, facilities for the transport of the finished product from one end of the country to the other would greatly reduce the cost of production. We suggest that this question should be taken up by the All India Ink Manufacturers' Association directly with the Railway Board.

(vi) *Octroi duty.*- The industry has asked for exemption from the payment of octroi duty. Octroi is essentially a local cess levied by certain municipalities. The industry should, therefore, take up the question directly with those bodies.

(vii) *Technical help.*- Since the industry in India is organized on a small scale, the different units of the industry will not be able to set up their own research establishments. We, therefore, suggest that Government-sponsored research institutions should consider the possibility of undertaking researches to improve the quality of the ink manufactured in India.

(viii) *Ban on the establishment of foreign concerns in India.*- At the public inquiry, representatives of the manufacturers demanded that since they would be able to meet the entire requirements of the country, no new foreign concern should be allowed to manufacture fountain pen ink in India. With regard to this request, we have to point out to the policy statement on foreign capital made by the Hon'ble Prime Minister in the Constituent Assembly (Legislative) on the 6th April 1949:-

"I would like to state that Government would expect all undertakings, Indian or foreign, to conform to the general requirements of their industrial policy. As regards existing foreign interests, Government do not intend to

place any restrictions or impose any conditions which are not applicable to similar Indian enterprises."

18. (a) it will be seen from the preceding paragraphs  
 Other recom- that the difficulties of this industry are  
 mendations, partly due to the lack of a central organization. We recommend that the industry should form an All-India Association comprising all the units in the country. Such an organization will enable the manufacturers to co-ordinate their efforts. Such an Association should also collect statistical data regarding production, imports, etc., and distribute such information to its members.

(b) We consider that the units engaged at present in the industry have developed in a haphazard manner and that in many cases their operations have been carried on with insufficient capital and lack of adequate technical direction. There is, therefore, considerable scope for rationalizing production on more economic lines by integration and we recommend that the industry and the State Governments should co-operate in bringing about the rationalization of production and marketing.

(c) We have already pointed out in paragraph 10 that there is considerable scope for improving the quality of the indigenous fountain pen inks. We recommend that the task of formulating standard specifications already taken in hand by the Indian Standards Institution should be completed at an early date and that the manufacturers should conform to such specifications as soon as possible.

19. Under paragraph 2 of the Commerce Ministry  
 Watch to be main- Resolution No.30-T(1)/48, dated 6th August  
 tained over the 1948, the Board is authorized to maintain a  
 progress of the continuous watch over the progress of a pro-  
 industry. tected industry so as to ensure that condi-  
 tions attached to the grant of protection are duly implemen-  
 ted and that the protected industry is being run efficiently,

For this purpose, it is necessary that the Board should be in possession of relevant statistics and facts bearing on the development of the industry. We, therefore, recommend that all the units in the industry should submit annual progress reports to the Board by 31st January of every year, containing information regarding production, sales, stocks, costs of production, and selling prices. Such reports should also include statements regarding the supply of raw materials and other factors that may have a bearing on the efficiency of the industry. Reports from the organized units should also contain information regarding the landed costs and selling prices of the imported fountain pen ink.

20. Our conclusions and recommendations are summarized as follows:-

Summary of  
conclusions  
and recom-  
mendations.

- (1) The scope of the present inquiry does not include writing inks other than fountain pen ink. [Paragraph 4.]
- (ii) The number of known units producing fountain pen ink at present is about 77. The amount of capital employed in the different units ranges from Rs. 250 to Rs. 2 lakhs; in the majority of cases, the amount invested is below Rs. 20,000. The number of workers employed in different units varies from 2 to 5 and in a few cases from 10 to 50. [Paragraph 5(b).]
- (iii) Most of the requisite raw materials and consumable stores are available in the country in adequate quantities and their quality is stated to be satisfactory. [Paragraph 5(c).]
- (iv) The annual demand for fountain pen ink in India is about 1,20,000 gross bottles of 2 oz. size. [Paragraph 8.]
- (v) The industry will be able to meet a substantial portion of the domestic demand. [Paragraph 9.]



- (vi) The Indian Standards Institution has taken in hand the task of laying down standard specifications for writing ink including fountain pen ink. [Paragraph 10(b).]
- (vii) The quality of the indigenous product is comparable to that of the imported article. [Paragraph 10 (c).]
- (viii) The industry should have proper research facilities, better technical supervision and improved equipment. [Paragraph 10 (c).]
- (ix) In order to obtain accurate statistics regarding imports, fountain pen ink should be separately shown in the Sea-borne Trade Accounts. [Paragraph 11 (a).]
- (x) Since the entire needs of India can be met by the indigenous manufacturers, we recommend that so long as the policy of licensing imports has to be continued for balance of payment considerations, the desirability of maintaining and expanding the indigenous production of fountain pen ink should be kept in view and the quantum of imports should be regulated accordingly. [Paragraph 11(b).]
- (xi) For purposes of comparison of the landed cost of the imported article with the fair selling price of the indigenous product, it was agreed by the representatives present at the public inquiry that the c.i.f. price of Rs. 2-6-0 per doz. bottles of 2 oz. size for Waterman's ink should be taken. [Paragraph 14]
- (xii) We recommend that the existing revenue duty of 37½ per cent. should be converted into a protective duty at the same rate, which should

remain in force for a period of three years.  
[Paragraph 16(a).]

- (xiii) Should the landed cost of imported fountain pen inks appreciably fall below the present level at any time during the period of protection as to jeopardize the position of the indigenous industry, the industry may approach the Board for making necessary adjustments in the duty under Section 4(1) of the Indian Tariff Act, 1934. [Paragraph 16(b).]
- (xii) If our recommendation regarding protection is accepted, "Fountain Pen Ink" should be shown separately in the Indian Customs Tariff as indicated in paragraph 16(c). [Paragraph 16(c).]
- (xv) Government should extend to the manufacturers all reasonable facilities for the procurement of modern machinery and appliances. [Paragraph 17(b) (i).]
- (xvi) Central and State Governments should give preference to indigenous fountain pen inks in the purchase of their requirements of this article. [Paragraph 17(b) (ii).]
- (xvii) All encouragement should be given to those manufacturers who are in a position to export fountain pen inks to foreign countries. [Paragraph 17(b) (iii).]
- (xviii) The claim of the fountain pen ink industry for financial assistance should be sympathetically considered by the State Governments. [Paragraph 17(b) (iv).]

- (xix) The question of providing better transport facilities to the industry should be taken up by the All India Ink Manufacturers' Association directly with the Railway Board. [ Paragraph 17(b) (v). ]
- (xx) The question of exemption of fountain pen ink from payment of octroi duty should be taken up by the industry direct with the local bodies concerned. [ Paragraph 17(b) (vi). ]
- (xxi) Government-sponsored research institutions should consider the possibility of undertaking researches to improve the quality of the ink manufactured in India. [Paragraph 17(b) (vii). ]
- (xxii) As regards the request of the manufacturers for imposing a ban on the establishment of foreign concerns in India attention is drawn to the policy statement on foreign capital made by the Hon'ble Prime Minister in the Constituent Assembly (Legislative) on 6th April, 1949. [ Paragraph 17(b) (viii). ]
- (xxiii) The industry should form an All-India organization comprising all the units in the country which should collect statistical data regarding production, imports, etc., and distribute such information to its members. [ Paragraph 18(a). ]
- (xxiv) There is considerable scope for rationalizing production and the industry and the State Governments should co-operate in bringing about the rationalization of production and marketing. [ Paragraph 18(b). ]
- (xxv) The task of formulating standard specifications already taken in hand by the Indian Standards

Institution, should be completed at an early date and the manufacturers should conform to such specifications as soon as possible.  
[Paragraph 18(c).]

- (xxvi) All units in the industry should submit annual progress reports to the Board by 31st January of every year. Such reports should also include statements regarding the supply of raw materials and other factors that may have a bearing on the efficiency of the industry. Reports from the organized units should also contain information regarding the landed costs and selling prices of imported fountain pen ink.  
[Paragraph 19.]

20. We wish to acknowledge the help we have received Acknowledgements. from the producers, importers, consumers and Associations and Central and State Governments whose representatives furnished us with information and gave evidence before us. We also wish to thank Mr. S.S. Mehta, the Board's Technical Adviser, and Mr. S.V. Rajan, Cost Accountant attached to the Board, for their assistance in connection with the inquiry.

H.L. DEY,  
*President.*

B.V. NARAYANASWAMY,  
*Member.*

R. DORAISWAMY,  
*Secretary.*

Bombay,

The 30th May, 1950.

APPENDIX I  
(Vide paragraph 1)

GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE

*New Delhi, the 23rd/24th August, 1949.*

RESOLUTION  
(Tariffs)

No. 154-T/A(1)/47.—In pursuance of paragraphs 2 and 7 of their Resolution in the Department of Commerce No. 218-T(55)/45, dated the 3rd November 1945 and paragraph 4 of their Resolution bearing the same number, dated the 16th February, 1946, the Government of India have decided to refer to the Tariff Board for investigation applications for assistance or protection received from the Fountain Pen Inks industry.

2. In conducting the enquiry, the Board will be guided by the principles laid down in paragraph 5 of the Resolution, dated the 3rd November, 1945, referred to in paragraph 1 above.

3. Firms or persons interested in this industry or in industries dependent on the use of this article, who desire that their views should be considered by the Tariff Board should address their representations to the Secretary to the Board, Contractor Building, Ballard Estate, Nicol Road, Bombay 1.

S. Ranganathan,  
*Joint Secretary to the Government of India.*

APPENDIX II  
[Vide paragraph 3(a)]

*List of firms or bodies to whom the Board's questionnaires  
were issued and those who replied to the  
questionnaires or sent memoranda.*

\* Indicates those who replied to the preliminary questionnaire.

@ Indicates those who replied to the standard questionnaire.

f Indicates those who sent memoranda.

1. PRODUCERS:

1. A.P. Industries, Opposite Post Office, Malad, Bombay.
2. Alayam's Industries, R.S. Puram P.O., Coimbatore, South India.
3. Alpha Ink Manufacturing Co., Palghat (South India).
4. Alpha Trading and Mfg. Co., Civil Lines, Kanpur.
5. Ashar Ink Company, Madhu Kunj, Opposite Civil Hospital, Jalgaon (East Kandesh).
6. Asoka Inks (P. Venkateswara), Tenali, Guntur District (Madras State).
- \*@7. Athene's Products, "Ink House", 4, Second Street, Abhiramapuram, Madras 18.
8. P.M. Bagchi & Co. Ltd., 19, Guluostagar Lane, Calcutta.
9. A.C. Banerji, Alambazar, 24 Parganas, Calcutta.
10. S. Bandy & Co., P.D. Alambazar, 24 Parganas, Calcutta.
11. Bharat Carbon and Ribbon Mfg. Co. Ltd., 543, Basanta Lal Saha Road, P.D. Tollygunge, Calcutta.
12. Shri V.K. Bhat, C/o Shri B.H. Joshi, Vakil, 70, Ravivar Peth, Poona 2.
13. Bishop & Co., Baranagore, Calcutta.
- f14. Blitz Products, P.O. Box No. 202, Baroda.
15. Calcutta Miscellany, 12, Ghose Lane, Calcutta.
- \*@16. Camlin Ltd., Managing Agents: Dandekar & Co., Rambaug, Lady Jamshedji Road, Bombay 28.

17. Chemproducts (India) Ltd., 12, Tamer Lane, Calcutta.
- \*18. The Cottage Ink Industry, Kadiri, Anantapur District (Madras State).
19. Dayalbagh Chemical Works Ltd., Dayalbagh, Agra.
- \*20. Dayalbagh Ink Factory, Coconada (Madras State).
21. Duro Chemical Works, 14-2, Old China Bazaar Road, Calcutta.
22. Dye Products Co., 19, Strand Road, Calcutta.
23. Ever Ready Fountain Pen Ink, Prop. C.N. Subramaniam & Co., No. 12, Bommalier Street, G.T. Madras.
24. Free India Industries Ltd., Gudur, Nellore District (Madras State).
25. Full Moon Chemical Works, Sibpur, Howrah.
- \*26. G. & B. Industrial Syndicate, 20, Raja Nabakissan Street, Calcutta.
- \*f27. The General Essentials Manufacturing Co., and Laboratories Ltd., 224, 17th Cross, Malleswaram P.O., Bangalore 3.
- \*28. R.R. Gobson Ltd., Prop. Ford Ink Company, P.O. Box 785, Victoria Bunder Road (Near Tram Terminus), Colaba, Bombay 5.
29. Griplex (India) Ltd., C-6, Clive Buildings, 8, Netaji Subhas Road, Calcutta.
30. Gurukul Chemical Industries, P.O. Gurukul, Kangri (Hardwar).
- \*31. Harihar Research Works, Mandvi's Street, Ahmedabad.
- \*32. India Ink and Chemical Industries Ltd., 36, Ruttledge Road, Lucknow.
- f33. Indian Universal Industries, P.O. Box 225, Delhi.
34. Industrial Research House Ltd., 36, Panna Lal Road, Allahabad.
35. Sham Chand Jain & Sons, 65-B, Arambagh Place, New Delhi.
36. Jesco Industrials and Agencies, Main Road, Trivandrum, South India.
- \*37. Kala Products, 44, Bunder Street, Madras 1.
38. Kale's Ink Manufacturing Co., Ranade's Bungalow, Subhash Nagar, Kurla (Bombay).
- f39. Karkhanis Brothers, 62, Jaswant Building, Jodhpur.
40. B. Karr & Co., 13, Sham Bazar Street, Calcutta.
41. Kempnawar Chemical Works, Hubli, Dharwar District.

- f42. Keshava Picture Mart, Kayasthawara, Sikandrabad,  
Bulandshahr District (U.P.).
- f\*43. Kohinur Industrials (India), 1 & 2, Sugar Mills Road,  
Kallianpur P.O., South India.
- f44. Krishnaveni Inks, 141, Govindappa Naick Street, Madras.
- @45. K.V. & Sons, Bellary (Madras State).
- f46. Lahore Stationery Mart, Nai Sarak, Delhi.
- \*47. Dr. R.K. Lal & Sons, Bhaironath Road, Banaras City.
48. Lily Chemical Works, 3, Ramkanta Sen Lane, Calcutta.
- \*f49. McPhall's Trading Co., Fountain Pen Ink Manufacturers,  
Bombay 19.
50. McPhall's Trading Co., 10/26, Thiruvesgadaswami Road,  
R.S. Puram P.O., South India.
51. National Products Syndicate, 144, Govindappa Naick  
Street, Madras.
52. Navele Brothers, 50, Gandhi Nagar, Bangalore City.
- @53. Neel Kaal Inks, M/s. Kala Parishat, Tenali  
(M. & S.M. Railway), Guntur District, Madras State.
54. Pillet Ink Co., 171, B. Rashbehari Avenue, Calcutta.
55. Prabhu's Ink, Shri Shaila, Katalur Post, Malabar  
District (Madras State).
- f56. Profile (India) Ltd., Jadavpur Colony, P.O. Jadavpur  
College, Calcutta 32.
57. Radio Ink Manufacturing Co., Bunder Street, Madras.
- \*58. Raman Inks Co., 186, Royapettah, High Road, Royapettah,  
Madras 14.
- f59. G.S. Ranade & Co., Inkstone Manufacturers, Girgaum,  
Bombay 4.
60. Rangoon Miscellany, 12, Tamer Lane, Calcutta.
61. Ray Brothers, 78, Harrison Road, Calcutta 9.
62. Rapidol Industries Co., 24-E, Sura Third Lane,  
Belliagatta, Calcutta.
63. Ravi Inks, M/s. The New Star & Co., Tondiarpet,  
Madras.
64. Raz Brothers, 65-1, Harrison Road, Calcutta.
- f\*65. Research Chemical Laboratories, 30, Alamelangalpuram,  
Mylapore, Madras.
- f66. Royal India Industries, Zaverchand Laxmichand Street,  
Mandvi Road, Baroda.



67. Sinda & Co., Rasta Peth, Poona.
68. Shelat Brothers, No. 8, Lukmudas Street, P.T. Madras.
- \*69. Sheth & Company, 72, Champa Gally, Bombay 2.
- f70. Shreyakar's, Student Ink Manufacturing Company,  
386, Anandwadi, Shahapur, Belgaum.
71. C.N. Subramaniam, 44, Bunder Street, P.O. Box 1680,  
Madras 1.
- @72. Sulekha Works Ltd., Gariahat Road (South), Jadavpur,  
Calcutta 32.
- Stewart Laboratories, 327, Hornby Road, Fort, Bombay.
74. T.S. Research Laboratory, 2-1-2, Nirode Behari Mullick  
Road, Calcutta.
75. Techno Chemical Industries, 2, Curon Smith Road,  
Cathedral, Madras.
- @76. Techno Chemical Industries, Post Box No. 74, Calcutta.
- \*77. True Ink Manufacturing Co., 79, Wellesly Street,  
Calcutta 13.
78. Unita Trading Co., 76, Lower Circular Road, Calcutta.
79. Valji & Co., Gadag, M: & S.M. Railway.
80. Victory Soap Works, Ulundurpet, South India.
81. N. Vishwanathan Iyer, M/s. Iris Inks, Alamelmangalpuram,  
Mylapore, Madras.
82. Zenith Ink & Gum Products, 29, Madan Mitra Lane,  
Calcutta.

## II. ASSOCIATIONS:

- f1. All India Ink Manufacturers' Association, 141,  
Govindappa Naick Street, Madras 1.
2. The Andhra Chamber of Commerce, G.T. Madras.
- f3. The Ink Manufacturers' Association of West Bengal,  
19, Strand Road, Calcutta.

## III. IMPORTERS:

- @1. Latham Abercrombie & Co. Ltd., Forbes Building,  
Home Street, Fort, Bombay.
2. Moolchand Assuram, Nainiappa Naick Street, Madras.
3. Bombay Stationery Mart, Sir P.M. Road, Fort, Bombay. .

4. Bombay Stationery Stores, Abdul Rehman Street, Bombay 3.
5. C. Sanjeevi Chetty & Co., 53, Bunder Street, Madras 1.
26. C.S. Brothers & Co., Dhal's Street, 2040, Kamanvali Lane, Ahmedabad.
7. C.N. Brothers, Gandhi Road, Ahmedabad.
28. Champaklal & Co., 195/7, Abdul Rehman Street, Bombay 3.
9. V. Perumal Chetty & Sons, 31, Stringers Street, Madras 1.
10. C. Cunniah Chetty, 56, Anderson Street, G.T. Madras.
11. C. Venkataroyalu Chetty & Sons, 57, Bunder Street, G.T. Madras.
12. Framrose M. Chinoy & Sons, Motiwala Mansions, Gowalia Tank, Bombay 26.
213. Dodge & Seymour (India) Ltd., Laxmi Building, Ballard Estate, Ballard Road, Post Box No. 144, Bombay 1.
14. Enayatali & Co., 264, Abdul Rehman Street, Bombay 3.
215. The English & Scottish Joint Co-operative Wholesale Society Ltd., Post Box No. 59, Calicut, S. India.
16. Gem and Co., 325/326, China Bazar Road, Madras 1.
217. Higginbothams Ltd., Post Box No. 311, Mount Road, Madras.
18. Hornby Fountain Pen Depot, Hornby Road, Fort, Bombay
19. D. Jagjivandas & Co., Abdul Rehman Street, Bombay 3.
20. M.M. Kaderjee & Co., 245, Abdul Rehman Street, Bombay 3.
21. R.M. Khambatwala, Abdul Rehman Street, Bombay 3.
22. Chhaganlal Keshavjee, 22-A, Parsee Bazaar Street, Fort, Bombay 1.
223. T.T. Krishnamachari & Co., 41, Linghi Chetty Street, Post Box No. 200, Madras.
224. Lalwani's Silver Jubilee Park Road, Post Box No. 49, Bangalore 2.
225. Levetus Ltd., 28-A, Pollock House, Calcutta 1.
26. Lindner & Co., State Stationery Mart, Bangalore City.
27. Mehta Brothers, Pankornaka, Ahmedabad.
228. J.L. Morrison Son and Jones (India) Ltd., Universal Building, Sir P.M. Road, Bombay 1.
29. Nanelal & Sons, Gandhi Road, Ahmedabad.

- 930. P.R. Natham & Co., 2/285, China Bazaar Road, Madras 1.
- 31. M.A. Krishna Nayak & Sons, Mangalore.
- 32. Newman & Co., 46, Dharamatalla Street, Calcutta.
- 33. Office Equipment Company, 2, Armenian Street, G.T. Madras.
- 34. K. Govinda Prabhu, Big Bazaar, Calicut.
- 35. Ameer Maidun Rowther, Palghat, South India.
- 36. L.D. Seymour & Company, 46, Dharamtalla Street, Calcutta.
- 37. L.D. Seymour (India) Ltd., Thoburn House, Merewether Road, Apollo Bunder, Bombay.
- 938. M.G. Shahani & Co. (Bombay) Ltd., Advani Chambers, Sir P.M. Road, Fort, Bombay.
- 39. H.M. Shah & Company, Abdul Rehman Street, Bombay 3.
- 40. Driginal Shah, Sandhurst Road, Bombay.
- 941. J.M. Sheth, 3, Bunder Street, Madras.
- 42. K.N. Shroff, Victoria Building, Parsee Bazaar Street, Bombay.
- 943. T.A. Taylor & Co. (Madras) Ltd., 100, Armenian Street, Post Box No. 51, G.T. Madras.
- 944. Wilson & Company, North Railway Terminus Road, Post Box No. 2, Royapuram, Madras.

#### IV. CONSUMERS:

- 91. Accountant General, Fort St. George, Madras.
- 2. Best & Co., Ltd., Madras 1.
- 3. Binny & Co. Ltd., Armenian Street, G.T. Madras.
- 94. Bombay Municipality, Corporation Building, Bombay.
- 5. Bombay Steam Navigation Co., Ballard Estate, Bombay.
- 6. Govind V. Bulsara, Main Road, Bulsar.
- 97. The City Co-operative Stores, Gopalapuram, Madras.
- 8. Shib Charan Das, Book Seller, Chowpulla Bazaar, Gaziabad (U.P.).
- 9. Nyalchand Amritlal Desai, Richey Road, Ahmedabad.
- 10. The Engineering College Co-operative Society, Guindy, Madras.
- 911. Government Printing and Stationery Department, Charni Road, Station, Bombay.

12. The Government Servants' Co-operative Bank, Big Street, Triplicane, Madras.
- @13. The Deputy Controller, Stationery, Government of India Stationery Office, 3, Church Lane, Calcutta.
- f14. Heman & Co., Ramachandra Building, Carnac Road, Bombay 2.
- @15. The Indo-Chemical Bank Ltd., 107, Armenian Street, Madras.
- @16. G.J. Kagdi Brothers, Linda Chowk, Surat.
17. K.S. Kulkarni Book Depot, Station Road, Hubli.
18. The Laxmi Boot Polish Manufacturers, Panch Mukhi Mahadeo, Pattharwali Sarai, Muzaffarnagar, U.P.
19. B.S. Madhawrao & Sons, Chickmagalur, Mysore State.
20. Dhansi Ram Jawaharlal, General Merchants, Bazaar Fatehpuri, Delhi.
21. Suleman Yarbhai Maniar, Pankornaka, Ahmedabad.
22. H.D. Nariman Bros., Nariman House, 269, Dr. Cowasji Hormusji Street, Dhobi Talao, Bombay 2.
23. Oriental Insurance Co., Armenian Street, G.T. Madras.
24. P. Orr & Sons Ltd., Mount Road, Madras.
- @25. A.B. Pandya, Alice Building, 339, Hornby Road, Bombay 1.
- @26. The Post & Telegraph Co-operative Stores, G.P.O., Madras.
27. Sri S.V. Ramamoorthy, M.A., I.C.S., "Venkata Vilas", Greames Road, Cathedral P.O., Madras.
28. K. Ramdas & Co., Khar Gate, Bhavnagar.
29. Sri Vepa Ramesam, 10, Edward Elliotts' Road, Mylapore, Madras.
30. Saksena Stores, Bazaar Talliwara, Bulandashahr (U.P.).
31. Sri Bulusu Sambamoorthy, Mylapore, Madras.
32. K. Sarabhanna & Sons, Davengere.
33. Satendra Trading Co., Kayasthawara, Sikandrabad, Bulandshahr (U.P.).
34. Scindia Steam Navigation Co., Ballard Estate, Bombay.
35. S.P. Thippiah Setty & Brothers, 322/323, Avenue Road, Bangalore City.
36. Choonilal Laxmichand Shah, Sadar Bazaar, Surendranagar.
- @37. Simpson & Co. Ltd., 202/203, Mount Road, Post Box  
\* No. 303, Madras.
38. Siddharth College, Queens Road, Bombay.

39. Spencer & Co. Ltd., Mount Road, Madras 2.  
 40. Stanley Medical College Students' Co-operative Stores Ltd., Stanley Medical College, Madras.  
 41. Y.S. Sughandhi, Grain Market, Gadag.  
 42. C.S. Venkataraman Swamy & Brothers, Channpatna.  
 43. Swarup Brothers, General Merchants, Bazaar Jai Ganj, Ali-garh (U.P.).  
 44. Triplicane Urban Co-operative Society, Triplicane, Madras.  
 45. Taj Mahal Hotel, Post Box No. 221, Bombay 1.  
 46. United India Life Insurance Co., Esplanade, Madras.

V. OTHERS:

- f1. Director of Industries, Old Custom House Yard, Fort, Bombay No. 1.  
 32. Government of Hyderabad, Hyderabad Dn.  
 33. Government of Madhya Bharat, Gwalior/Indore.  
 4. Secretary to the Government of Tripura, Department of Commerce, Agartala.  
 f5. Director of Industries and Commerce, Government of Mysore, Bangalore.  
 f6. Director of Cottage Industries, Uttar Pradesh, Kanpur.  
 f7. Director of Industries and Commerce, Madras 6.

**APPENDIX III**  
**[ Vide Paragraph 3(c) ]**

*List of persons who attended the Board's public inquiry  
on 18th April, 1950.*

**OFFICIALS:**

- |   |   |              |  |
|---|---|--------------|--|
| 1. Mr. D.N. Kaushik,<br>Director of Industries.                 | } | Representing | Government of Bombay,<br>Old Custom House,<br>Yard, Fort, Bombay.                                    |
| 2. Mr. M.R. Mandlekar,<br>Deputy Director of<br>Industries.     | } |              |  |
| 3. Mr. M.N. Kale,<br>Assistant Development<br>Officer (C.D.D.), | } | "            | Directorate General<br>of Industries &<br>Supplies, Co-ordinatic<br>1, Shahjehan Road,<br>New Delhi. |

**PRODUCERS:**

- |                              |   |   |   |
|------------------------------|---|---|---|
| 4. R. Sambasiva Rao          | } | " | Krishnaveni Inks,<br>141, Govindappa<br>Naick Street, Madras<br>and<br>Research Chemical<br>Laboratories, 30,<br>Alamelangalpurem,<br>Mylapore, Madras. |
| 5. Mr. C.K.V. Desika Acharya | } | " | Athene's Products,<br>"Ink House",<br>Abhiremapurem,<br>Madras 18 P.O.  |
| 6. Mr. C. Vijayaraghavan     | } |   |   |
| 7. Mr. D.P. Dandekar         | } | " | Camlin Ltd.,<br>Managing Agents:<br>Dandekar & Co.,<br>210, Lady Janshedji<br>Road, Bombay 28.  |
| 8. Mr. P.B. Gadre            | } | " | Kale's Ink Mfg. Co.,<br>Ranade Bungalow,<br>Subhas Nagar, Kurla,<br>Bombay.   |



9. Mr. Muljibhai H. Shah	}	Representing	Harihar Research Works, Mandvi's Street, Ahmedabad.
10. Mr. Bhagavatlal H. Shah			
11. Mr. N. Maitra			
			Sulekha Works Ltd., Gariahat Road (South), P.O. Jadypur College, 24 Parganas, Calcutta 32.
12. Mr. Jagdish Chandra Someshwar Shelat.	"	"	Shelat Brothers, No. 8, Inkmudas Street, P.T. Madras.
13. Mr. R.R. Gibson	"	"	R.R. Gibson Ltd., Proprietors of the Ford Ink Co., P.O. Box No. 785, Victoria Bunder Road, Colaba, Bombay 5.
14. Mr. M.H. Kanojia	"	"	Sheth & Company, 72, Champa Gally, Bombay 2.
15. Mr. S.B. Roy	"	"	India Ink & Chemical Industries Ltd., 36, Rutledge Road, Lucknow.
16. Mr. M.S. Kumar	"	"	Bharat Carbon & Ribbon Manufacturing Co. Ltd., People's Building, Sir Pherozshah Mehta Road, Bombay.

**IMPORTERS:**

17. Mr. Chamanlal H. Sheth	"	J.M. Sheth, 3, Bunder Street, Post Box No.1214, Madras.
18. Mr. M.G. Shahani	}	M.G. Shahani & Co. (Bombay) Ltd., Advani Chambers, Sir Pherozshah Mehta Road, Fort, Bombay.
19. Mr. Udharam Tulsidas		
20. Mr. Bhogilal M. Shah	"	Chhaganlal Keshavjee, 22-A, Parsee Bazar Street, Fort, Bombay 1.

- |                        |              |   |
|------------------------|--------------|---|
| 21. Mr. Harold Hopkins | Representing | Wilson & Co., North Railway<br>Terminus Road, Post Box No.2,<br>Royapuram, Madras.<br>and<br>Mabie Todd & Co. Ltd.,<br>41, Park Street, Mayfair,<br>London, W.I.  |
| 22. Mr. C.F. Golding   | "            | Latham Abercrombie & Co. Ltd.,<br>Forbes Building,<br>Home Street, Post Box<br>No.113, Fort, Bombay.  |
| 23. Mr. A. Galbraith   | "            | Dodge & Seymour (India) Ltd.,<br>Laxmi Building, Ballard Estate,<br>Ballard Road, Post Box No. 144,<br>Bombay 1.<br>and<br>T.A. Taylor & Co. (Madras) Ltd.,<br>100 Armenian Street, Post Box<br>No. 51, Madras. |
| 24. Mr. R.B. Aria      | "            | J.L. Morison, Son & Jones<br>(India) Ltd., Universal Building,<br>G.P.O. Post Box 258, Sir<br>Perozshah Mehta Road, Bombay 1.   |
| 25. Mr. J.D. Maslin    | "            | Ievetus Ltd., 28-A, Pollock House,<br>Calcutta 1.   |

## CONSUMERS:

- |  |   |   |
|--|---|---|
| 26. Mr. J.N. Bhide                                 | " | Government Printing & Stationery<br>Department, Charni Road Station,<br>Bombay. |
| 27. Mr. Heman S. Alreja                            | " | Heman & Co., Ramchandra Building,<br>Carnac Road, Bombay 2.                     |
| 28. Mr. Franklin D'Souza,<br>Controller of Stores. | " | Bombay Municipality, Corporation<br>Building, Bombay.                           |
| 29. Mr. A.D. Lobo                                  | " | Taj Mahal Hotel, Post Box No. 221,<br>Bombay 1.                                 |

## ASSOCIATION:

- |                          |   |  |
|--------------------------|---|--|
| 30. Mr. R. Sambasiva Rao | " | All India Ink Manufacturers'<br>Association, 141, Govindappa<br>Naick Street, G.T. Madras. |
|--------------------------|---|--|



APPENDIX IV  
(Vide paragraph 9)

Statement showing the rated capacity of factories producing  
fountain pen ink and the actual production in  
the period 1946 to 1949.

(Capacities and production are expressed in dozens of 2 oz. bottles)

Serial No.	Name of the factory.	Rated Capacity.	Actual Production.			
			1946	1947	1948	1949
1.	McPhall's Trading Co., Bombay.	36,000	9,000	12,000	3,000	600
2.	Athene's Products, Madras	34,684	694	807	420	367
3.	The Cottage Ink Industry, Kadiri, Anantapur District.	1,334	667	1,001	1,334	1,257
4.	Sheth & Co., Thanna, Bombay.	72,000		10,800		900
				(Total production for 3 years)		
5.	Research Chemical Laboratories, Madras.	40,020	133	3,335	4,802	1,601
6.	Keshav Picture Mart, Sikandrabad.	58,333	-	367	1,000	142
7.	Camlin Ltd., Bombay.	72,000	21,600	14,400	45,600	40,800
8.	G. & B. Industrial Syndicate, Calcutta.	--	800	1,000	700	--
9.	R. K. Lal & Sons, Banaras.	14,400		2,400		84
				(Total production for 3 years)		
10.	The General Essentials Mfg. Co., & Laboratories Ltd., Bangalore.	7,200	1,200	2,160	3,000	720

Serial No.	Name of the factory.	Rated Capacity.	Actual Production.			
			1946	1947	1948	1949
11.	Techno Chemical Industries Ltd., Calicut.	20,010	3,002	4,102	4,002	--
12.	Sulekha Works Ltd., Calcutta	-	-	9,360	12,180	4,440
13.	Kohinur Industrials (India), Kallianpur.	3,200	-	1,500	1,200	1,050
14.	Raman Inks Co., Madras.	33,350	6,670	20,010	16,675	10,005
15.	Krishnaveni Inks, Madras.	72,000	16,800	20,800	16,400	4,600
16.	Ever Ready Fountain Pen Ink, Madras.	20,000	2,000	2,400	3,000	2,000
17.	Harihar Research Works, Ahmedabad.	40,000	9,000	15,000	16,000	-
18.	Shelat Bros., Madras.	-	3,600	4,800	4,400	3,000
19.	Kala Products, Madras.	10,000	854	1,396	975	245
20.	Dye Products Company, Calcutta.	5,000	-	-	-	-
21.	Ford Ink Co., (R.R. Gibson Ltd., Bombay).	*3,60,000	*318	-	-	-
22.	K.V. & Sons, Bellary.	20,010		2,668	(Average for 3 years 1947-49)	
23.	Neel Kal Inks, Tenali.	6,67,000		40,020	(Average production per year)	
Total		13,86,541	80,738	1,91,526	1,81,776	1,14,689

\*The figure includes some quantity of ordinary writing inks.

Note.- (a) The above figures have been converted into dozen bottles of 2 oz. size from figures furnished to the Board in gallons, gross bottles or in value. The rates of conversion used are-  
 (i) 1 gallon of ink = 8.67 dozen bottles of 2 oz. size,  
 (ii) Rs. 5 = one dozen bottles of 2 oz. size.

(b) The above figures are in respect of only a section of the industry regarding which information has been furnished to the Board.

## APPENDIX V

(Vide paragraph 14)

Statement showing the landed cost with break-up into c.i.f. price, customs duty and clearance charges of fountain pen ink imported into India.

(A)

(2 oz. bottles per dozen)

S. No.	Source of information	Origin of Import	Date of Import	Type and Specification	C. i. f. Price Rs. As. Ps.	Customs Duty Rs. As. Ps.	Clearing Charges Rs. As. Ps.	Landed Cost Rs. As. Ps.	Selling Price Rs. As. Ps.	Remarks
1	2	3	4	5	6	7	8	9	10	11
1.	The Collector of Customs, Calcutta.	U.K.		Quink Ink	4 8 0	1 11 0	0 1 10	6 5 0		
		U.S.A.		Quink Ink	5 0 0	1 14 0	0 2 0	7 0 0		
		U.K.		Stephens	2 5 0	0 15 0	0 1 0	3 8 0		
		U.K.		Swan Ink	2 12 0	1 0 6	0 1 1	3 14 0		
		U.K.		Waterman's	2 6 0	0 14 3	0 0 11	3 5 0		
2.	The Collector of Customs, Madras.	U.K.	3-5-49	Swan Ink	2 7 9	0 14 11	0 1 8	3 8 2		
		U.K.	30-7-49	Parker Quink	4 8 0	1 11 0	0 3 1	6 6 1		
		U.K.	10-8-49	Waterman's	2 10 0	0 15 9	0 1 8	3 11 5		
3.	The Collector of Customs, Bombay.	U.K.		Swan Ink Waterman's Ink.	2 5 4 Less 2% discount.	0 14 0		4 0 0	6 0 0	The consignments cleared in January, February and March, 1950 were actually imported prior to June, 1949 as this item was completely under the I.T.C. Regulation after that month.
		U.S.A.		Parker Quink	4 8 0	1 8 0		9 0 0	12 0 0	
				F.O.S. Ltd., U.S.A.						
4	T.T. Srinivasachari & Co., 41, Linghi Chetty St., Madras.	U.S.A. 13-5-47		Scrup Ink	3 10 5	1 1 5	0 1 0	4 12 10	6 12 0	
		U.K.	17-11-45	Waterman's Ink.	2 7 5	0 11 13	0 0 5	3 3 11	4 0 0	

1	2	3	4	5	6	7	8	9	10	11
6.	Wm. Badish & Bottling Joint Co-operative Wholesale Society Ltd., Calicut.	U.K.	4-5-49	Swan Ink	2 4 0 0 14 0	0 2 0	3 4 0	4 6 0		
6.	M/s. J.L. Morrison, Son & Jones (India) Ltd., Bombay.	U.K.	6-1-46	Blue Black Fountain Pen Ink.	1 14 2 0 8 30	0 1 10	2 8 10	2 12 0		
	Do.	Do.	Do.	Reddest Blue Black.	1 14 2 0 8 10	0 1 10	2 8 10	2 12 0		
	Do.	Do.	19-3-49	Blue Black	2 9 2 0 12 0	0 9 4	3 14 6			
7.	T.A. Taylor & Co. (Madras) Ltd., Madras.	U.S.A.	May 1945	Parker Quink Ink.	3 10 3 1 6 0 3 0	4 14 6	10 14 0			
	Do.	Do.	Feb. 1945	Do.	3 8 9 1 1 0 0 3 0	4 12 8	10 14 0			
	Do.	Do.	March 1945	Do.	6 0 0 1 8 0 0 4 0	6 12 0	10 14 0			
	Do.	Do.	Nov. 1945	Do.	4 2 0 1 4 0 0 3 0	6 9 0	10 14 0			
8.	M/s. K.V. Shabani & Co. (Bombay) Ltd., Bombay.	U.K.	March 1949	Swan Ink	2 6 3 0 14 5	0 0 7	3 5 3	6 0 0		
9.	Latvani's, Bangalore.	England	26-6-49	Swan's Ink	2 7 0 0 11 0	0 0 10	3 5 6	3 6 0		
10.	Millon & Co., Madras.	U.K.	13-1-49	Swan Ink	2 7 0 0 11 0	0 1 0	3 5 0	3 12 0		
11.	J.M. Sheth, 3 Sunder St., Madras 1.	U.K.	5-12-49	Waterman's Ink.	2 9 0 0 12 0	0 0 3	3 5 3	4 0 0		
	Do.	U.K.	25-6-49	Swan Ink	2 11 0 0 13 0	0 0 3	3 5 3	5 6 9		
	Do.	U.K.	19-8-49	Parker Quink Ink.	4 12 0 1 8 9	0 0 3	6 3 0	10 2 0		
12.	Dodge & Seymour (India) Ltd., Bombay.	U.S.A.	June 1945	Parker Quink Ink.	3 8 0 1 1 0 0 3 0	4 13 0	10 14 0			

\* The figures of c.i.f. prices, customs duty etc., furnished to the Board in packages of single bottles, 8 doz. bottles, 72 doz. bottles and 144 doz. bottles have been converted into c.i.f. prices, etc., per dozen bottles.

Call No.....

Acc. No.....

## CENTRAL SECRETARIAT LIBRARY

S. No.	Source of Information	Origin of Import	Date of Import	Type and Specification	(40 oz. bottles per dozen)			
					C.I.F. Price Rs. & Pn.	Customs Duty Rs. & Pn.	Net Price Rs. & Pn.	Net Price Rs. & Pn.
1	J.M. Sheth, S. Bunder St., Madras.	U.K.	25-5-49	Swan Ink	27 0 0	8 2 0		
2	T.T. Krishnamachari & Co., 41, Lighthouse St., Madras.	U.K.	17-11-48	Waterman's Ink.	27 4 0	8 2 0		
3	Do.	U.K.	21-4-49	Hollidge's Ink	23 15 7	7 3 4		
4	*Wilson & Co., Madras.	U.K.	13-1-49	Swan Ink	21 0 0	6 0 0		
5	*English & Scottish Joint Co-operative Wholesale Society Ltd., Calcutta.	U.K.	4-8-49	Swan Ink	22 0 0	8 14 0		
6	*J.S. J.L. Norman Sun & Jones (India) Ltd., Bombay.	U.K.	12-2-49	Blue Black Ink	24 13 3	7 15 3		

\* The figures of C.I.F. prices, customs duty, etc., furnished to the Board in packing bottles, 72 dozen bottles and 180 dozen bottles have been converted into C.I.F. pr

3-8-50  
to Rs.  
at present.

elling  
rice  
At Rs.

an  
ties  
17