

ACT No. III OF 1927

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 8th March, 1927.)

An Act to provide for the continuance of the protection of the steel industry in British India.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, that increased import duties should continue to be levied on certain iron and steel articles for the purpose of fostering and developing the steel industry in British India, and that the rates of the duties leviable in the application of that policy should be fixed for a period of seven years from the 1st day of April, 1927; It is hereby enacted as follows:—

1. (1) This Act may be called the Steel Industry (Protection) Act, 1927.

Short title and commencement.

(2) It shall come into force on the 1st day of April, 1927.

2. (1) For sub-section (4) of section 3 of the Indian Tariff Act, 1894, the following sub-sections shall be substituted, namely:—

Amendment of section 3, Act VIII of 1894.

“(4) If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that articles of British manufacture chargeable with duty under Part VII of the Second Schedule are being imported into British India at such a price as is likely to render ineffective the protection intended to be afforded by such duty to similar articles manufactured in India, he may, by notification in the

Gazette

1.

Price 1 anna or 1½d.

Gazette of India, increase such duty to such extent as he thinks necessary.

- (5) If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that articles not of British manufacture chargeable under Part VII of the Second Schedule with a higher duty than similar articles of British manufacture are being imported into British India from any place outside India at such a price as is likely to render ineffective or excessive the protection intended to be afforded by such duty to similar articles manufactured in India, he may, by notification in the Gazette of India, increase or reduce such duty to such extent as he thinks necessary either generally or in respect of such articles when imported from or manufactured in any country or countries specified in the notification :

Provided that the duty leviable on any such article shall in no case be less than the duty leviable on a like article of British manufacture.

- (6) The Governor General in Council may, by notification in the Gazette of India, prescribe the conditions subject to which articles shall be deemed to be of British manufacture for the purposes of this section and of the Second Schedule."

(2) In the Second Schedule to the same Act there shall be made the amendments specified in the Schedule to this Act.

(3) The amendments made by this section other than those made in Parts I and II of the Second Schedule to the Indian Tariff Act, 1894, shall have effect only up to the 31st day of VIII of 1934, March, 1934.

Statutory
inquiry.

3. The Governor General in Council shall, not later than the 31st day of March, 1934, cause to be made, by such persons as he may appoint in this behalf, an inquiry as to the extent, if any, to which it is necessary to continue the protection of the steel industry in British India and as to the manner in which any protection found necessary should be conferred.

Repeal of Act
XIV of 1924.

4. The Steel Industry (Protection) Act, 1924, is hereby XIV of 1924, repealed.

THE SCHEDULE.

THE SCHEDULE.

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

(See section 2.)

1. In Part I after item No. 20 the following item shall be inserted, namely:—

“20A	Zinc, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.”
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2. In Part II—

(a) in the heading, after the words “liable to” the word “non-protective” shall be inserted; and

(b) after item No. 39 the following heading and item shall be inserted, namely:—

“METALS.

39A	Tin, block	Ton	Rs. 250”
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3. For items Nos. 60, 61 and 62 and the heading thereto the following shall be substituted, namely:—

“METALS—IRON AND STEEL.

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|----|---|
| 60 | Iron alloys.
Iron angle, channel and tee not otherwise specified (<i>see</i> No. 143).
Iron bar and rod not otherwise specified (<i>see</i> No. 144).
Iron pig.
Iron rice bowls. |
| 61 | Iron or Steel anchors and cables.
Iron or Steel bolts and nuts, including hook-bolts and nuts for roofing.
Iron or Steel hoops and strips.
Iron or Steel nails, rivets and washers, all sorts, not otherwise specified (<i>see</i> No. 145).
Iron or Steel pipes and tubes; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified (<i>see</i> No. 146).
Iron or Steel railway track material not otherwise specified (<i>see</i> Nos. 63 and 150), including bearing plates, cast iron sleepers and fastenings therefor, and lever-boxes.
Iron or Steel tramway track material, not otherwise specified (<i>see</i> No. 150), including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.
Iron or Steel sheets (including cuttings, discs and circles) under $\frac{1}{2}$ inch thick, whether fabricated or not, if coated with metals other than tin or zinc. |

Iron

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Iron or Steel plates and sheets (including cuttings, discs and circles) not under $\frac{1}{8}$ inch thick, not otherwise specified (see Nos. 146, 147, 153 and 154), whether fabricated or not.

Iron or Steel barbed or stranded fencing-wire and wire-rope.

Iron or Steel (other than bar or rod) specially designed for the reinforcement of concrete.

Iron or Steel expanded metal.

62

Steel, angle and tee if galvanized, tinned or lead-coated. Steel (other than bars), alloy, crucible, shear, blister and tub.

Steel (other than bars) made for springs and cutting tools by any process.

Steel ingots, blooms and billets, and slabs of a thickness of $1\frac{1}{2}$ inches or more.

Steel bar and rod, the following kinds—

(a) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under $\frac{1}{2}$ inch;

(b) all shapes and sizes, if—

(i) of alloy, crucible, shear, blister or tub steel, or

(ii) galvanized or coated with other metals, or

(iii) planished or polished, including bright steel shafting;

(c) other qualities, if of any of the following shapes and sizes—

(i) rounds under $\frac{1}{2}$ inch diameter,

(ii) squares under $\frac{1}{2}$ inch side,

(iii) flats, if under 1 inch wide and not over $\frac{1}{2}$ inch thick,

(iv) flats not under 8 inches wide and not over $\frac{1}{2}$ inch thick,

(v) ovals, if the dimension of the major axis is not less than twice that of the minor axis,

(vi) all other shapes, any size."

4. For item No. 63 and the heading thereto the following shall be substituted, namely:—

"RAILWAY PLANT AND ROLLING-STOCK.

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Railway materials for permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and fastenings therefor; bearing plates, fish bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weighbridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks, and component parts thereof; switches, crossings and the like materials made of alloy steel; also cranes, water-cranes and water-tank when imported by or under the orders of a railway company:

Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein:

Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 51 or No. 51A."

5. In

THE SCHEDULE—*contd.*

5. In item No. 87, before the word " tramcars " the words " CONVEYANCES not specified in No. 142, namely," shall be inserted.

6. After Part VI the following Part shall be inserted, namely:—

" PART VII.

Articles which are liable to protective duty at special rates.

No.	Name of Article.	Rate of duty.
CONVEYANCES.		
142	COAL TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—	
	(a) if of British manufacture	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(b) if not of British manufacture	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.
METALS—IRON AND STEEL.		
143	IRON angle, channel and tee—	
	(a) fabricated, all qualities—	
	(i) of British manufacture	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.
	(b) not fabricated, kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—	
	(i) of British manufacture	Rs. 19 per ton.
	(ii) not of British manufacture	Rs. 30 per ton.

THE SCHEDULE—*contd.*

No.	Name of Article.	Rate of duty.
144	IRON, COMMON BAR not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (a) or clause (c) of No. 62—	
	(i) of British manufacture . . .	Rs. 26 per ton.
	(ii) not of British manufacture . . .	Rs. 37 per ton.
145	IRON OR STEEL NAILS, wire or French . . .	Rs. 3 per cwt.
146	IRON OR STEEL PIPES and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets—	
	(a) galvanized	Rs. 33 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(b) not galvanized—	
	(i) not under $\frac{1}{2}$ inch thick— of British manufacture	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	not of British manufacture	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.
	(ii) under $\frac{1}{2}$ inch thick— of British manufacture	Rs. 39 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	not of British manufacture	Rs. 39 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 26 per ton.
147	IRON OR STEEL plates or sheets (including cuttings, discs and circles) not under $\frac{3}{8}$ inch thick and not of cast iron—	
	(a) fabricated, all qualities—	
	(i) of British manufacture	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture	Rs. 21 per ton or 17 per cent. <i>ad valorem</i> , whichever is higher, plus Rs. 15 per ton.
	(b) not fabricated, chequered and ship, tank, bridge and common qualities—	
	(i) of British manufacture	Rs. 20 per ton.
	(ii) not of British manufacture	Rs. 36 per ton.

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No.	Name of Article.	Rate of duty.
148	<p>IRON OR STEEL sheets (including cuttings, discs and circles) under $\frac{1}{4}$ inch thick—</p> <p>(a) fabricated—</p> <p>(i) galvanized</p> <p>(ii) all other sorts not otherwise specified (<i>see</i> No. 61)—</p> <p> of British manufacture</p> <p> not of British manufacture</p> <p>(b) not fabricated—</p> <p>(i) galvanized</p> <p>(ii) all other sorts not otherwise specified (<i>see</i> Nos. 61 and 154) —</p> <p> of British manufacture</p> <p> not of British manufacture</p>	<p>Rs. 33 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher.</p> <p>Rs. 39 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher.</p> <p>Rs. 39 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher, plus Rs. 2⁶ per ton.</p> <p>Rs. 30 per ton.</p> <p>Rs. 35 per ton.</p> <p>Rs. 59 per ton.</p>
149	IRON OR STEEL WIRE, other than barbed or stranded fencing wire, wire-rope or wire-netting.	Rs. 60 per ton.
149A	<p>IRON OR STEEL the original material (but not including machinery, <i>see</i> Nos. 51 and 51A) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India:</p> <p>Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.</p>	Rs. 23 per ton or 10 per cent. <i>ad valorem</i> , whichever is higher.
150	<p>IRON OR STEEL RAILWAY TRACK MATERIAL—</p> <p>A. Rails (including tramway rails the heads of which are not grooved)—</p> <p>(a) (i) 30 lbs. per yard and over</p> <p>(ii) fish-plates therefor</p> <p>(iii) spikes and tie-bars therefor—</p> <p> of British manufacture</p> <p> not of British manufacture</p>	<p>Rs. 13 per ton.</p> <p>Rs. 6 per ton or 10 per cent. <i>ad valorem</i>, whichever is higher.</p> <p>Rs. 26 per ton.</p> <p>Rs. 37 per ton.</p>

(b) under

THE SCHEDULE—*contd.*

No.	Name of Article.	Rate of duty.
150— <i>contd.</i>	<p>(b) under 30 lbs. per yard, and fish-plates, spikes and tie-bars therefor—</p> <p>if of British manufacture . . .</p> <p>if not of British manufacture . . .</p> <p>B. Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials for tramway rails the heads of which are not grooved—</p> <p>(i) for rails 30 lbs. per yard and over.</p> <p>(ii) for rails under 30 lbs. per yard—</p> <p>of British manufacture . . .</p> <p>not of British manufacture . . .</p> <p>C. Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers.</p>	<p>Rs. 26 per ton.</p> <p>Rs. 37 per ton.</p> <p>Rs. 14 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher.</p> <p>Rs. 29 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher.</p> <p>Rs. 29 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher, plus Rs. 12 per ton.</p> <p>Rs. 10 per ton or 10 per cent. <i>ad valorem</i>, whichever is higher.</p>
151	<p>STEEL, angle and tee, not otherwise specified (see No. 62) and beam, channel, zed, trough and piling—</p> <p>(a) fabricated—</p> <p>(i) of British manufacture . . .</p> <p>(ii) not of British manufacture . . .</p> <p>(b) not fabricated—</p> <p>(i) of British manufacture . . .</p> <p>(ii) not of British manufacture . . .</p>	<p>Rs. 21 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher.</p> <p>Rs. 21 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher, plus Rs. 15 per ton.</p> <p>Rs. 19 per ton.</p> <p>Rs. 39 per ton.</p>
152	<p>STEEL, bar and rod, not otherwise specified (see No. 62)—</p> <p>(i) of British manufacture . . .</p> <p>(ii) not of British manufacture . . .</p>	<p>Rs. 26 per ton.</p> <p>Rs. 37 per ton.</p>

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No.	Name of Article.	Rate of duty.
153	<p>STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, wellcurbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (see No. 90) or any of the articles specified in Nos 51, 51A, 64 or 87—</p> <p>(i) of British manufacture</p> <p>(ii) not of British manufacture</p>	<p>Rs. 21 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher.</p> <p>Rs. 21 per ton or 17 per cent. <i>ad valorem</i>, whichever is higher, plus Rs. 15 per ton.</p>
154	STEEL, tinplates and tinned sheets, including tin taggers and cuttings of such plates, sheets or taggers.	Rs. 48 per ton."