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# TRACKING THE DEBATE OF THE INDIAN TARIFF ACT OF 1919

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Written for How They Made Things

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## Introduction

In this paper, I track rhetorical changes in the debate of the 15 percent tariff rate on exports of hides and skins pursuant to the Indian Tariff Act of 1919 and analyze the power relations between British, Indian national, and Indian regional interests which emerged from the rhetoric in this debate. This analysis adds to a very sparse body of existing literature on the tanning industry of the British Raj. Simultaneously, this analysis challenges current understandings of how British intervention in Indian industry occurred. Finally, this analysis is timely given parallels with Western sanctions levied against Russia during the war in Ukraine: the tariff provides an important case study of what happens when economic policy is driven by national security concerns. Furthermore, given the growing partisan divide in voters who see Russia as a national security threat, this analysis may serve as a case study of what happens when these same national security concerns that drive economic policy reduce in importance.<sup>1</sup>

At a high level, I will highlight definitions for and differences between Indian national interests, Indian regional interests, and British interests for clarity. Indian national interests were deliberately vague and fluid, as what was in India's best interests was precisely what was at stake in this debate. The conceptual malleability

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1. Amina Dunn, "As Russian invasion nears one-year mark, partisans grow further apart on U.S. support for Ukraine," Pew Research Center, January 31, 2023, <https://www.pewresearch.org/fact-tank/2023/01/31/as-russian-invasion-nears-one-year-mark-partisans-grow-further-apart-on-u-s-support-for-ukraine/>.

of Indian national interests allowed those who debated the tariff to claim to represent these interests. British interests were more concrete; they had clear representation at certain junctures in the debate and, at the outset of the tariff's proposal, had a firm rooting in a fear that India might supply leather to Britain's enemies in a future war. As the debate progressed and national security concerns moved to the wayside, British interests became murkier. While they ended up co-opting those of the regional interests associated with the hides and skins market, it is unclear why this co-optation occurred.<sup>2</sup> Indian regional interests were the most concrete and had a clear basis in certain regions' economic roles in the tanning industry and the hides and skins export market. Thus, readers should identify Indian regional interests throughout this debate as the interests of the industries those regions are home to. Furthermore, readers should understand the tension and alignment between particular Indian regional interests in this debate as purely economic; when the profit motives of the two industries at hand in this debate align, so did the interests of the regions relevant to the two industries, and when these profit motives diverged, so too did the interests of the regions.

Contemporary scholarly work on the tanning industry of the British Raj broadly focuses on British intervention in the industry with a long time frame for analysis. Monica Sharma of the Kanya Maha Vidyalaya, for example, offers a comprehensive overview of the tanning industry in Kanpur before independence spanning many different interventions between 1857 and 1947.<sup>3</sup> Tirthankar Roy of the London School of Economics, meanwhile, analyzes the effects of British-backed tanneries on leather-making castes, noting how higher castes attempted to marginalize traditional leather makers to hoard profit; this work, too, generalizes across British interventions and spans from 1880 to 1930.<sup>4</sup> Padmini Swaminathan of the Madras Institute of Development Studies, by contrast, delves into the particular intervention of the introduction of chrome tanning by Sir Alfred Chatterton and the response of the tanning industry of the British Raj from 1903 to 1911.<sup>5</sup>

Like Swaminathan, my focus is narrow both in intervention and timeframe;

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2. A line of inquiry for further research is emergent here through a potential investigation as to the evolution of British interests in the hides and skins markets over this same time frame.

3. Monica Sharma, "COLONIAL INITIATIVE: The Emergence Of Leather Industry In Cawnpore (1861-1947)," *Proceedings of the Indian History Congress* 59 (1998): 539-547.

4. Tirthankar Roy, "Foreign trade and the artisans in colonial India: A study of leather," *The Indian Economic and Social History Review* 31, no. 4 (1994): 461-490.

5. Padmini Swaminathan, "State intervention in industrialisation: A case study of the Madras Presidency," *The Indian Economic and Social History Review* 29, no. 4 (1992): 479-506.

I discuss the Indian Tariff Act of 1919 from its enactment to the creation of the Hides Cess Inquiry Committee in 1927. Unlike all three works, however, I chart the evolution of this policy from 1919 to 1927. This contribution is necessary for the existing literature because it reveals that discussing British intervention in this industry is a bit misrepresentative. British interests, while playing a key role in the debate surrounding the Indian Tariff Act of 1919, were merely one agent of many that debated and influenced this legislation from 1919 to 1927. In fact, it was the economic interests of the particular Indian provinces that shaped and drove the debate surrounding the Indian Tariff Act of 1919 along with British interests. Furthermore, British interests were important only insofar as they could coincide with the interests of India. Thus, to state that the British intervened in the Indian tanning industry is inaccurate, as this suggests a top-down form of policymaking where Indian legislators would be obligated to assent to British proposals. While at one point in this debate one might consider British governance in India to be top-down, the British voice in the Assembly waxed and waned in importance relative to those of Indian provincial interests.

### Background

The differences between the Indian tanning industry and the hides and skins export market in terms of regional concentration, respective circumstances during World War I, and profit motives provide insight into how the Indian Tariff Act of 1919 would help to drive a wedge between these two industries and their provincial centers. The Bengal Presidency, and to some degree the Sindh region of the Bombay Presidency, were dominant in the export of raw hides from 1919 to 1927. In 1917, Bengal and Sindh ports accounted for 73 percent and 10 percent of all raw hides exported from India, respectively.<sup>6</sup> In 1928, these figures for Calcutta and Karachi alone (the biggest cities in the Bengal Presidency and Sindh, respectively) were 56 percent and 20 percent.<sup>7</sup>

Just prior to World War I, Germany and Austria-Hungary were the two main importers of raw hides. Trade returns from 1913 show that Germany and Austria-Hungary collectively took 67.6 percent of all raw cowhides from India, and British sources claim that the Germans “established complete command of the Calcutta trade in raw kips [Indian hides] and were able to prevent other firms from entering the trade in competition.”<sup>8</sup> During the war, the British had serious national security concerns

6. Imperial Institute, *Indian Trade Enquiry: Reports on Hides and Skins* (London: John Murray, 1920), 75.

7. Report of the Hides Cess Enquiry Committee: 21st Oct. 1929-18th Feb. 1930 (Calcutta: Government of India Central Publication Branch, 1930), 15.

8. Imperial Institute, *Report on Hides and Skins*, 5.

with this market, as the British hypothesized that “in the past these Indian kips have been of the utmost military value to Germany and Austria, where they were largely utilised for making the uppers [the part of footwear above the sole] of army boots.”<sup>9</sup>

The main laborers in the export trade of raw hides in centers like Calcutta and Karachi were the *arhati*, or commission agents, who would sell raw hides to the shippers that transported Indian hides abroad. The Hides Cess Enquiry Committee describes in detail the vocation of the *arhati*:

The typical arhatdar is not only a commission agent but also a store-keeper. He usually advances to the dealer [the one selling raw skins to them] a certain proportion of the market value; this is generally about 75 per cent, but when the market is keen it may be higher. The *arhatdar's* commission varies not only from centre to centre, but according to the species and even the class of the raw stock to be sold. The commission agent takes delivery, stores the stock, usually assorts it, negotiates the sale, realizes the prices and remits it to his principal.<sup>10</sup>

Thus, the *arhatdar's* income varied with market conditions. Because the profit they retained was a proportion of the market value of the hides, if the volume of sales or market value of hides was low, they would take home a low commission.

The Indian tanning industry, by contrast, were concentrated in the United Provinces and the Madras Presidency. Labor statistics report that in 1915, 6,787 people worked in either tanneries or leather works, which were tanneries that sold leather manufactures (e.g. shoes). Of this total, 2,938 people worked in a leather works located in Cawnpore (in the United Provinces).<sup>11</sup> While leather works were largely concentrated in Cawnpore, tanneries were concentrated in the Madras Presidency. Through 1915, the Madras Presidency held a plurality of both the number of tanneries in India and the total tannery workforce.<sup>12</sup> The Madras Presidency was the key exporter of tanned hides in India, as anywhere between 80 to 90 percent of all tanned hides exported from India were exported from the Madras Presidency in the pre-War era.<sup>13</sup> This dominance persisted well past the war, as in 1928, tanned hide exports from the Madras Presidency made up 94 percent of total exports of tanned hides from India.<sup>14</sup>

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9. Imperial Institute, Report on Hides and Skins, 5.

10. Report of the Hides Cess Enquiry Committee, 69.

11. Imperial Institute, Report on Hides and Skins, 80.

12. Imperial Institute, Report on Hides and Skins, 82.

13. Imperial Institute, Report on Hides and Skins, 83.

14. Report of the Hides Cess Enquiry Committee, 33.

The importance of the United Provinces and the Madras Presidency in the tanning industry was linked to infrastructure and access to raw materials. Both presidencies were well connected to other regions that had livestock and to ports of international importance through rail links (or, in the case of Madras, by virtue of having coastal access). Furthermore, both regions had abundant access to raw materials necessary for leather production through some of the largest livestock endowments in India and tannin-bearing barks such as babul and avaram.<sup>15</sup>

The Indian tanning industry believed that they could not survive without economic protection through tariffs. The number of tanneries in India exploded during World War I, when India was supplying the British Army with leather to complement production in England. While some believed that demand for leather would remain heightened after the War, others doubted that Indian tanneries could supply leather at a lower cost than European or American firms due to Western advancements in chrome tanning.<sup>16</sup> Proponents of the Indian Tariff Act of 1919 invoked the USA's rawhide export tariff, which was levied to increase costs of production for tanneries in other countries until its own tanneries were sufficiently cost-effective.<sup>17</sup> Some thought that the revenue from the tariff could be utilized to improve the quality of the Indian tanning process, which the British considered defective, such that the Indian tanning industry could supply tanned hides of equal quality and cost to those found in Europe.<sup>18</sup>

The Indian tanning industry did not promote the underlying policy behind the Indian Tariff Act of 1919 from its own interests, but rather from those of the British. The enactment of the tariff was considered to be a "sequel" of the 1917 Report on Hides and Skins done by the Imperial Institute, a think tank directly overseen by the British Cabinet and charged with informing post-WWI industrial revitalization. <sup>19</sup>The Secretary of State for India, a member of the Prime Minister's Cabinet, created the Committee for this Report, consisting of representatives from both the Indian and British tanning industries along with a British War Office employee, and commissioned the report to inform British policy in India. After consulting with various British tanners, the Committee conveyed the tanners' desire to impose "a duty on the export of raw kips with a remission in favour of tanners throughout the Empire," which was the crux

15. Alfred Chatterton, *Monograph on Tanning and Working in Leather in the Madras Presidency* (Madras: Government Press, 1905), 22-23; Sharma, "COLONIAL INITIATIVE", 541.

16. Chatterton, *Monograph*, 45.

17. *Proceedings of the Indian Legislative Council*, vol. 58 (Calcutta: Superintendent Govt. Printing, 1920), 254-255, 257.

18. *Proceedings*, 98.

19. "Indian Hides and Skins," *Commerce* 21, no. 539 (1920); 250.

of the Indian Tariff Act of 1919.<sup>20</sup> The fact that this legislation came from the mouths of British tanners suggests that Indian interests were a secondary concern in the proposal of this legislation. Furthermore, the Committee describes the Indian tanning industry as an “Imperial asset,” and they submit that “Imperial interests demand that the trade in Indian kips and their conversion into leather should be placed in the hands of British firms.”<sup>21</sup> These Imperial interests are made clear in the conclusion of the Report’s section on cowhides:

There can be little doubt that after the war Germany and Austria, if only for military reasons, will make strong efforts to regain their former position in the Indian hide trade, and it is probable that they may succeed in these endeavors unless effective counter-measures are adopted. It seems highly desirable that in future Indian kips should be utilised as the basis of an important tanning industry within the Empire, instead of being, as hitherto, a source of profit chiefly to German and Austrian tanners and mercantile firms.<sup>22</sup>

This naked appeal to the national security interests of the British, along with the relegation of any discussion of the Indian tanning industry to the appendix of this Report, reinforces the idea that British interests reigned over all others in the crafting of this policy. Interestingly, while the British placed their interests above all else, they were nevertheless concerned that Indian hides and skins merchants would lose out on an important trading partner if an export tariff were enacted. The Report ensured that British traders were willing to take up whatever volume of hides that the Germans previously imported from India, provided that certain conditions were met by the British Government in terms of monetary assistance for the British tanning industry.<sup>23</sup> This indicates that the British government looked to build consensus around this policy; by compensating Indian hides and skins merchants for the loss of a trading partner, the British could ensure that this policy was enacted without any protestations from the Indian hides and skins export market. Despite this, the fact that there were no representatives of the Indian hides export trade on the Committee indicates that the British Government did not want their input on this policy, further suggesting that their interests held the least import of all parties concerned with this tariff.

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20. Imperial Institute, Report on Hides and Skins, 10.

21. Imperial Institute, Report on Hides and Skins, 5.

22. Imperial Institute, Report on Hides and Skins, 12.

23. Imperial Institute, Report on Hides and Skins, 9-11.

## 1919 and the Indian Consensus

The rhetoric surrounding the export tariff policy proposed by the Imperial Institute shifted markedly when it was proposed as legislation in 1919, as the interests of India became far more important for receiving legislative assent. The bill was proposed along the lines suggested by the British tanners in the Report on Hides and Skins: there was a 15 percent tariff on exports of all raw hides and skins, with a 10 percent rebate on any exports to countries within the British Empire. Rather than appealing to the fear of German domination of the hides and skins trade, which was scarcely the focus of the debate, proponents framed the legislation as a recognition that “India rendered an immense service to Great Britain and her Allies in the war.”<sup>24</sup> They hailed the Indian tanning industry as a “key industry” of the Empire that must be maintained in case of war, and the concerns of the Indian tanning industry were brought to the fore.<sup>25</sup> They saw the tariff as a device to make Indian tanners more competitive by increasing costs of raw materials for tanners abroad rather than a way to prevent German tanners from getting Indian raw hides, and they framed the rebate in terms of India’s inability to tan all her raw hides at her current productive capacity rather than as insurance that British tanners would get Indian hides over German tanners.<sup>26</sup> Proponents spoke of the Indian tanning industry as an “infant industry,” a sort of industry that was “to be protected until they are able to stand on their own legs.”<sup>27</sup> More broadly, members of the Assembly looked to this policy as benefitting the whole of India. N.F. Paton, an Assemblyman from the city of Bombay, where there was a smaller but significant concentration of tanneries, hailed this legislation as “the forerunner of many measures having for their object the industrial regeneration of India.”<sup>28</sup> Sir Dinshaw Wacha, another Assemblyman from Bombay, expressed hope that the state of the tanning industry after this tariff’s levy “will be the harbinger of other industries of the same sort, which of course will also be protected until they make India economically more prosperous than before.”<sup>29</sup>

While opposition to the bill existed, there was wide consensus around the protectionist principle behind the bill. In fact, members of the Assembly that opposed the bill did so on the grounds that it did not go far enough in protecting

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24. Proceedings, 96.

25. Proceedings, 97.

26. Proceedings, 96.

27. Proceedings, 99.

28. Proceedings, 99.

29. Proceedings, 99.



Indian tanners. To this end, B.N. Sarma and Madan Mohan Malaviya, the two speakers in opposition, proposed that the rebate be removed from the bill. Malaviya argued that instead of promoting the export of raw hides in excess of what Indian tanners can currently work with, the Indian Government should invest in the tanning industry so that Indian tanners will have the capacity to tan all raw hides produced in India. In this way, he posited that “every pie that can be raised by export duties” would be conserved for the people of India while helping “to raise our own country economically and industrially.”<sup>30</sup> Sarma, meanwhile, perceived British tanners to be as much of a threat to the Indian tanning industry as tanners anywhere else, stating that “we have as much right to take effectual measures here which will protect our industries against new industries in the United Kingdom as elsewhere.”<sup>31</sup>

*“Assemblymen considered the interests of the Indian tanning industry a means to an end; while they were important, they did not surpass the interests of the nation in importance.”*

The lack of concern about German control over the Indian rawhide market, along with Sarma’s remarks on protection from British tanners, suggest that British interests did not hold much salience in this chamber. The reframing of this tariff policy in terms of its benefits to the Indian tanning industry upon introduction of this policy to the Indian Legislative Assembly indicates some acknowledgement by the British that their own concerns were of little relevance to the Assembly. Rather, through Paton, Wacha, and Malaviya, one can observe that Indian interests are of the utmost importance. While the particular interests of the Indian tanning industry seem to be of some relevance, the protection that this legislation afforded to the Indian tanning industry was seen as heralding the advancement of Indian industry as a whole. Thus, Assemblymen considered the interests of the Indian tanning industry a means to an end; while they were important, they did not surpass the interests of the nation in importance.

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30. Proceedings, 101-102.

31. Proceedings, 200.

## 1921 and the Emergence of Sectionalism

Within a year of the Indian Tariff Act of 1919's passage, the Indian consensus surrounding this legislation broke down. The Southern India Skin and Hide Merchants' Association, the main trade association for Madras Presidency tanners, cabled the following message to the Government of India:

Understand Calcutta Hides and Skins Shippers' Association, mainly composed of foreign firms, who are only middlemen exporting raw hides and skins and having no interest in the Indian tanning industry, have approached government for removal of export duty on raw skins and hides. South India Skin and Hide Merchants' Association, representing bulk of Indian tanning interests, are most emphatically against removal of duty, and strongly urge its continuance as only way open to enable Indian tanning industry already badly hit and now passing through serious crisis to rehabilitate itself [sic].<sup>32</sup>

This divergence of interests between the Indian tanning industry and the hides and skins export market resulted from a violation of the key promise of British tanners to Indian hides merchants that they would make up for German demand. Due to the economic conditions prevailing in Germany after the war, Germans' appetite for Indian raw hides did not recover to pre-war levels.<sup>33</sup> At the same time, trade returns show that Britain did not make up for the lost demand from Germany as Britain's intake of Indian raw hides dipped well below wartime levels, let alone those of pre-war Germany.<sup>34</sup> Sarma argued in 1919 that, at the time of the tariff's passage, Britain did not have the capacity to make good on its promise to tan whatever hides India could not tan herself;<sup>35</sup> even if he was wrong, the data suggests that Britain did not use the productive capacity it had to honor its promise to Indian hides merchants. Thus, the profit motives of those in the Indian tanning industries and the hides export market diverged significantly. Despite the low demand for leather, Indian tanners wanted this tariff in place to become more cost-effective relative to foreign firms. Meanwhile, Indian hides merchants, especially commission agents, desired to have this tariff removed so that any suppression of demand for Indian raw hides due to the

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32. "Indian Hides and Skins", 250.

33. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, vol. 3 (Delhi: Government of India Press, 1927), 2638.

34. Hides Cess Enquiry, 20.

35. Proceedings, 262.

tariff could be alleviated to increase sales.

The divergence of Indian tanning and hides export market interests reached the Assembly in 1921 with a proposal to repeal the tariff. The debate over this proposal broke down according to the regions where these interests were most prevalent; the main proponents of repeal, Sir A.D. Pickford and E.L. Price, came from Calcutta and Karachi, respectively, and the main opponent of repeal, Sir Logie Watson, came from Cawnpore. Pickford's remarks were somewhat conciliatory towards Indian tanning interests; while he mentioned the injury this tariff had caused to the hides export market, he spent an equal amount of time convincing the Assembly that this tariff did not protect the Indian tanning industry. In fact, he argued that, far from helping the Indian tanning industry or even being of neutral effect, the tariff was "an important contributory cause [to the condition of the tanning industry]."<sup>36</sup> Furthermore, he claimed that Indian tanners were on his side in this matter, purporting that "...the view of all connected with this article of manufacture and export [leather] are agreed on that point [sic]."<sup>37</sup> The fact that Pickford appealed to and claimed support from those with Indian tanning interests suggests that these interests were perceived to be quite powerful in the Assembly in 1921. If this were not the case, Pickford would not have felt the need to persuade those with Indian tanning interests of the injury this tariff caused or to claim their support, as Pickford could very easily have appealed to other interests in the Assembly or proposed a repeal unilaterally. Thus, Indian tanning interests must have been key to any repeal and likely held leverage in the fate of this tariff. Furthermore, this indicates that the sectional degree of the debate surrounding this legislation, at least in 1921, was to some degree a function of the perceived political leverage of either set of sectional interests; hides export interests could not afford to antagonize other sectional interests because they believed they did not have the clout to pass a repeal of this tariff unilaterally.

Price's remarks were markedly more sectional than those of Pickford's, but nevertheless reinforce the notion that those with hides exporting interests did not have the political leverage to pass a repeal of this tariff unilaterally. Price repeatedly referenced a Karachi Chamber of Commerce report from 1920, arguing largely from this report and, by extension, the Karachi Chamber of Commerce and the hides exporting interests they served. Most of his argument consisted of quotations from this report,

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36. The Legislative Assembly Debates (Official Report): First Session of the Legislative Assembly, 1921, vol. 1 (Simla: Government Central Press, 1921), 1317.

37. The Legislative Assembly Debates: (Official Report): First Session of the Legislative Assembly, 1921, 1317.

with little contribution from Price himself for the case of repeal.<sup>38</sup> When Price did add to the remarks of the report, however, he invoked not only the interests of the Indian tanning industry, but also the sectional divide between Hindus and Muslims. He concluded his remarks by framing tariff repeal as “a Muhammadan question, for it is their trade [the hides export trade] in my part of the country;” noting that “this was one business that the Hindus left wholly to them...”<sup>39</sup> While Muslims played an important role in the hides export and tanning trades, they were not the only faith involved in these trades. Across India, numerous Hindu leathermaking castes existed, and these castes continued to provide a key source of labor in hides export and tanning at the time of this debate.<sup>40</sup> Thus, the invocation of a Hindu-Muslim divide beyond the regional divide that existed between Indian tanning and hides export interests marks the political insignificance of hides exporting interests. Even after attempting to convince those with tanning interests of the merits of repeal, Price felt the need to convince others by artificially creating wedges between communities so that support could be carried for their legislative efforts.

*“The fact that there were no representatives of the Indian hides export trade on the Committee indicates that the British Government did not want their input on this policy, further suggesting that their interests held the least import of all parties concerned with this tariff.”*

### **1923: Heightened Sectionalism, and New Terms of Debate**

In 1923, the tariff was successfully reduced to five percent with the rebate to countries in the Empire eliminated; the lead-up to this action was marked by extreme sectionalism, unlike the 1921 debate. Sir Campbell Rhodes, who proposed a repeal of the tariff, spoke from the perspective of Bengal, referencing an Associated Chambers of Commerce (headquartered in Calcutta) vote in support of repeal along with remarks from a trade journal in Calcutta claiming that the mere proposal of tariff reduction sparked a revival in demand for Indian raw hides.<sup>41</sup> T. Rangachariar from

38. The Legislative Assembly Debates (Official Report): First Session of the Legislative Assembly, 1921, 1320-21.

39. The Legislative Assembly Debates (Official Report): First Session of the Legislative Assembly, 1921, 1322.

40. Chatterton, Monograph, 13-17; Sharma, “COLONIAL INITIATIVE”, 539.

41. The Legislative Assembly Debates (Official Report): Third Session of the Legislative Assembly, 1923, vol. 3 (Simla: Government Central Press, 1923), 3779-80.

the Madras Presidency argued the case for retaining the tariff as it was passed in 1919 by claiming that “it was for the protection of the tanning industries in these provinces [Madras Presidency, United Provinces, and Bombay Presidency] that this duty was imposed,” citing a cable jointly written by tanning trades’ associations from the Madras Presidency.<sup>42</sup> Unlike in 1921, however, members of the Assembly repeatedly claimed that the opposition represented sectional interests. Rangachariar dismissed Rhodes’s motion to repeal, noting that “this is not the first time that the representative of the Bengal Chamber of Commerce tries to remove this duty.”<sup>43</sup> Harchandrai Vishindas and Charles Innes, in response, characterized Rangachariar’s support of the tariff as originating from the “interests of Madras and Cawnpore,” and held that “the only effect of continuing this heavy export duty will be that one or two tanners in the Madras Presidency will be benefited.”<sup>44</sup> The conciliatory tone struck by Pickford in 1921 was cast aside in 1923. It is either that reconciliation failed and that both sides were better off arguing for their own interests, or that both sides perceived their position as having enough leverage in the assembly to achieve their legislative goals unilaterally. While the ramifications of this more conflictual tone for the political leverage of tanning and hide exporting interests are unclear, this shift in tone is nevertheless important as it persisted after 1923 and remained the dominant tone of the debate.

Charles Innes’s remarks point to a resurgence in British influence on the matter of this tariff, with his rhetoric helping both to set the terms of the debate and to reveal the nature of continuing British involvement with this piece of legislation. Innes was the Secretary of Commerce and Industry for the Government of India; as both a member of the Indian Civil Service and a member of the Council of State, the executive body of the Government of India, Innes reported directly to the Secretary of State for India, and thus was a key instrument for the representation of British interests in India. Innes’s remarks were the main remarks on the proposal to reduce the tariff, directly suggesting the importance of British interests at this juncture. Indirectly, this importance was more emergent in Innes’s rhetoric. While Innes engaged in sectional barbs against Madras, he upheld his own position as being “in the general interests of the country.”<sup>45</sup> Even in his dismissals of Madras tanning, he appealed to the interests of India and its economy, finding that “it [the Madras tanning industry] is not an industry

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42. The Legislative Assembly Debates (Official Report): Third Session of the Legislative Assembly, 1923, 3781.

43. The Legislative Assembly Debates (Official Report): Third Session of the Legislative Assembly, 1923, 3781.

44. Proceedings, 101-102.

45. The Legislative Assembly Debates (Official Report): Third Session of the Legislative Assembly, 1923, 3786, 3788.



British Raj in 1909, showing British India in two shades of pink and Princely states in yellow [https://upload.wikimedia.org/wikipedia/commons/3/36/British\\_Indian\\_Empire\\_1909\\_Imperial\\_Gazetteer\\_of\\_India.jpg](https://upload.wikimedia.org/wikipedia/commons/3/36/British_Indian_Empire_1909_Imperial_Gazetteer_of_India.jpg)

which produces anything for use in India."<sup>46</sup>

Simultaneously, he implored the Assembly to do “justice to a poor trade [the hides export market],” thus framing hides exporting interests as the interests of India as a whole.<sup>47</sup>

On one hand, this rhetoric exhibits a return to the nature of the debate of 1919. In furthering British interests, Innes spoke in terms of Indian interests, thus indicating the rhetorical primacy of Indian interests. Furthermore, one can observe weakness in the position of the tanning industry. Its interests were more readily dismissed as sectional, and opponents of a tariff reduction did not purport to represent the whole of India as those with hides exporting and British interests did. This allowed for Innes to describe hides exporting interests as being representative of Indian interests, in contrast to tanning interests. This marks a key rhetorical innovation for the representation of Indian interests in this debate, as in 1919 Indian interests were not placed in opposition to anything.

On the other hand, the Assembly’s willingness to permit Innes to assume the general interests of India suggests an implicit acknowledgment that British interests, while not rhetorically paramount, were politically so. Despite Innes being a vessel for

46. The Legislative Assembly Debates (Official Report): Third Session of the Legislative Assembly, 1923, 3786.

47. The Legislative Assembly Debates (Official Report): Third Session of the Legislative Assembly, 1923, 3785.

British interests, he was unchallenged in identifying his own interests as the interests of India. This indicates that, at this juncture, the interests of the British equated to the interests of India, and that in stating their own interests, the British could legitimately claim to have India's best interests in mind. Thus, British interests reigned the Assembly in 1923 in a paternalistic manner, as the Assembly accepted that the British knew what was best for India and were given latitude to express this opinion over the interests of the Indian provinces and the industries that reside in them. This is a stark contrast from how British interests held importance in 1919. At that point, British and Indian interests were aligned in tariff policy but for reasons independent of each other; in 1923, British and Indian interests were aligned in policy for reasons that were interdependent.

### **1927 and Legislative Impasse**

The identification of British interests with Indian interests did not last into 1927, when there was a proposal to completely eliminate the export tariff on hides. By claiming to speak for the interests of India in contrast with sectional interests, Innes reset the terms of the debate and provided a rhetorical framework that opponents of tariff repeal successfully utilized, diminishing the political salience of British interests in the Assembly and leading to legislative deadlock. While the debate retained a sectional character, Assembly members attempted to articulate a vision for India in order to stake a claim to Indian interests. A. Rangaswami Iyengar, an opponent of tariff repeal from the Madras Presidency, undermined the strength of British claims to represent the whole of India by arguing that Sir Basil Blackett, an Indian Civil Service member who proposed the elimination of this tariff, kowtowed to the authority of the Associated Chambers of Commerce in Calcutta, which represented hides export merchants.<sup>48</sup> Furthermore, Purshotamdas Thakurdas, another opponent of tariff repeal, questioned why the Government of India accepted the authority of Burma and Calcutta, but not that of Madras and Cawnpore. Beyond this, opponents of tariff repeal adopted Innes's rhetorical strategy in 1923 to form a claim to the interests of India. Dwarka Prasad Misra described the Government of India as being "more anxious to exploit our raw material than to encourage an industry in this country," thus pitting proponents of repeal against the industrial aspirations of India and characterizing proponents of repeal as taking advantage of India.<sup>49</sup> He expressed full confidence that with the continued imposition of the tariff, along with expert knowledge of tanning and good management, "the tanning industry of India can be

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48. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2635.

49. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2640.

developed to an enormous extent,” thus helping bring about the industrialization of the country.<sup>50</sup> Thakurdas supported Misra’s aspiration to industrialize India. While he admitted that Bengal, Karachi, and Burma will protest this tariff, he believed that they “will all reconcile themselves from now to the correct aspiration of India and tanneries will be put up and the export of raw hides from India may be a thing of the past.”<sup>51</sup> He considered the proposal to repeal the tariff and encourage raw hide exports “retrograde” and the previous reduction of the tariff “weak-kneed.”<sup>52</sup>

Opponents of tariff repeal, then, crafted their claim to Indian interests by proposing a vision for a more powerful, self-sufficient India that would come about through industrialization. They framed the repeal of this tariff as an acceptance of exploitation and subjugation and as a return to a past where India was merely an instrument for the industries of other nations. By retaining this tariff, they envisioned that India would be “self-contained” in the manufacture of leather, liberating India from the weak position inherent in merely exporting hides rather than tanning them.<sup>53</sup>

Proponents of repeal, following Innes, engaged in the same strategy as the opponents of repeal. They railed against the sectional interests of their opponents while promoting their own claim for representing Indian interests. The accusations of sectionalism were the same on this side as they were in Innes’s 1923 remarks, but the vision for India that was outlined on this side was far more nuanced than the vision outlined by Innes in 1923. Walter Willson, who represented the Associated Chamber of Commerce in Calcutta, appealed to the agriculturalists, noting their struggles in selling hides due to the export tariff.<sup>54</sup> Willson and Innes frequently compared the difficulty in selling hides in the current market to the ease and the volume with which they sold before WWI and the levy of the tariff. Innes lamented that the “export trade in raw hides used to be one of the most important export trades of India.”<sup>55</sup> Furthermore, they both fixated on the present and future lack of growth in the tanning industry. Willson argued, based on trade returns for exports of tanned hides, that “our export trade...can hardly claim that an export duty has been very successful,” projecting that, due to a lack of demand for leather, the tanning industry had few future growth prospects.<sup>56</sup> Innes dismissed the Madras tanning industry in particular, claiming that

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50. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2638-39.

51. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2649-50.

52. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2648-49.

53. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2649.

54. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2641.

55. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2655.

56. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2641.



it “fulfills a limited demand, a demand for upper leathers. They [Madras tanned hides] go practically nowhere, with small exceptions, but to the United Kingdom. And I do not believe myself that we can increase this export industry very greatly.”<sup>57</sup>

Thus, in contrast to their opponents, proponents of repeal proposed a return to normalcy for India. They argued that attempts to grow the Indian tanning industry were follies; this export tariff very clearly had not grown the Indian tanning industry and future prospects for its growth were nil. Instead, they claimed, India should look to replicate the successes of its past, when the hides export market was extremely significant and lucrative for the Indian economy. They posited that, rather than propping up the would-be industrialist, the Assembly should support the agriculturalist, whose supply of livestock was key to the once-successful hides export market.

### **Conclusion**

While British interests played an important role in the debate of the Indian Tariff Act of 1919, the economic interests of Indian provinces played an equally important role in shaping and driving this debate. The British were essential in the proposal and the reduction of the tariff in 1923 and further helped to set the terms of the debate in 1927. However, throughout this debate, it was Indian interests that were rhetorically important, as the British had to appeal to and claim these interests even when their influence was strong. Furthermore, the rhetorical nature of this debate was set by the economic interests of Indian provinces. When regional interests had little political leverage, the debate had a conciliatory tone. Over time, the debate took on a markedly more confrontational tone influenced by the evolving political dynamic between regional interests. Even as Innes influenced the rhetorical framework of the debate, its character could not have changed in 1927 without the adoption of Innes’s rhetorical strategy and the articulation of nuanced visions for India by regional interests.

As researchers look to further this line of inquiry, they ought to understand why Indian interests held such importance in the Indian Legislative Assembly. Pursuant to this, researchers may want to analyze the effects of the Montagu-Chelmsford Reforms of 1919 on the rhetoric in this debate. These reforms allowed for more self-governance in India and heightened native representation in the Indian legislature.

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57. The Legislative Assembly Debates (Official Report): First Session of the Third Legislative Assembly, 1927, 2655.

Because these reforms were enacted right after the enactment of the Indian Tariff Act of 1919, they likely played a role in uplifting the importance of Indian provincial interests and national interests. A better understanding of the effects of the Montagu-Chelmsford Reforms may enlighten the evolution of this tariff's debate, especially as it relates to shifts in political clout over time and why such shifts happened.

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